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Federal Legislation, Regulations, and Rulings Affecting Cooperative Extension Work in Agriculture and Home Economics

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¹ Issued September 1937; revised January 1946.

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Legislation Concerning Land-Grant Colleges

ACT OF 1862 DONATING LANDS FOR COLLEGES OF AGRICULTURE AND MECHANIC ARTS

[First Morrill Act]

AN ACT Donating public lands to the several States and Territories which may provide colleges for the benefit of agriculture and the mechanic arts

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That there be granted to the several States, for the purposes hereinafter mentioned, an amount of public land, to be apportioned to each State a quantity equal to thirty thousand acres for each Senator and Representative in Congress to which the States are respectively entitled by the apportionment under the census of eighteen hundred and sixty; *Provided,* That no mineral lands shall be selected or purchased; under the provisions of this act.

SEC. 2. *And be it further enacted,* That the land aforesaid, after being surveyed shall be apportioned the several States in sections or subdivisions of sections, not less than one-quarter of a section; and whenever there are public lands in a State subject to sale at private entry at one dollar and twenty-five cents per acre, the quantity to which said State shall be entitled shall be selected from such lands within the limits of such State, and the Secretary of the Interior is hereby directed to issue to each of the States in which there is not the quantity of public lands subject to sale at private entry at one dollar and twenty-five cents per acre to which said State may be entitled under the provisions of this act land scrip to the amount in acres for the deficiency of its distributive share; said scrip to be sold by said States and the proceeds thereof applied to the uses and purposes prescribed in this act and for no other use or purpose whatsoever: *Provided,* That in no case shall any State to which land scrip may thus be issued be allowed to locate the same within the limits of any other State or of any Territory of the United States, but their assignees may thus locate said land scrip upon any of the unappropriated lands of the United States subject to sale at private entry at one dollar and twenty-five cents, or less, per acre; *And provided further,* That not more than one million acres shall be located by such assignees in any one of the States: *And provided further,* That no such location shall be made before one year from the passage of this act.

SEC. 3. *And be it further enacted,* That all the expenses of management, superintendence, and taxes from date of selection of said lands, previous to their sales, and all expenses incurred in the management and disbursement of the moneys which may be received therefrom, shall be paid by the States to which they may belong, out of the treasury of said States, so that the entire proceeds of the sale of said lands shall be applied without any diminution whatever to the purposes hereinafter mentioned.

SEC. 4 (original). *And be it further enacted,* That all moneys derived from the sale of the lands aforesaid by the States to which the lands are apportioned, and from the sales of land scrip hereinbefore provided for, shall be invested in stocks of the United States or of the States, or some other safe stocks, yielding not less than five per centum upon the par value of said stocks; and that the moneys so invested shall constitute a perpetual fund, the capital of which shall remain forever undiminished (except so far as may be provided in section five of this act), and the interest of which shall be inviolably appropriated by each State which may take and claim the benefit of this act, to the endowment, support, and maintenance of at least one college where the leading object shall be, without excluding other scientific and classical studies, and including military tactics, to teach such branches of learning as are related to agriculture and the mechanic arts, in such manner as the legislatures of the States may respectively prescribe, in order to promote the liberal and practical education of the industrial classes in the several pursuits and professions in life.

SEC. 4 (as amended Mar. 3, 1883). That all moneys derived from the sale of lands aforesaid by the States to which lands are apportioned, and from the sales of land scrip hereinbefore provided for, shall be invested in stocks of the United States or of the States, or some other safe stocks; or the same may be invested by the States having no State stocks in any other manner

after the legislatures of such States shall have assented thereto and engaged that such funds shall yield not less than five per centum upon the amount so invested and that the principal thereof shall forever remain unimpaired: *Provided*, That the moneys so invested or loaned shall constitute a perpetual fund the capital of which shall remain forever undiminished (except so far as may be provided in section five of this act) and the interest of which shall be inviolably appropriated, by each State which may take and claim the benefit of this act, to the endowment, support, and maintenance of at least one college where the leading object shall be, without excluding other scientific and classical studies, and including military tactics, to teach such branches of learning as are related to agriculture and the mechanic arts, in such manner as the legislatures of the States may respectively prescribe, in order to promote the liberal and practical education of the industrial classes in the several pursuits and professions in life.

SEC. 5. *And be it further enacted*, That the grant of land and land scrip hereby authorized shall be made on the following conditions, to which, as well as to the provisions hereinbefore contained, the previous assent of the several States shall be signified by legislative acts:

First. If any portion of the fund invested, as provided by the foregoing section, or any portion of the interest thereon, shall, by any action or contingency, be dismissed or lost, it shall be replaced by the State to which it belongs, so that the capital of the fund shall remain forever undiminished; and the annual interest shall be regularly applied without diminution to the purposes mentioned in the fourth section of this act, except that a sum, not exceeding ten per centum upon the amount received by any State under the provisions of this act, may be expended for the purchase of lands for sites or experimental farms whenever authorized by the respective legislatures and States.

Second. No portion of said fund, nor the interest thereon, shall be applied directly or indirectly, under any pretense whatever, to the purchase, erection, preservation, or repair of any building or buildings.

Third. Any State which may take and claim the benefit of the provisions of this act shall provide, within five years, at least not less than one college, as described in the fourth section of this act, or the grant to such State shall cease; and said State shall be bound to pay the United States the amount received of any lands previously sold and that the title to purchasers under the State shall be valid.

Fourth. An annual report shall be made regarding the progress of each college, recording any improvements and experiments made, with their cost and results, and such other matters, including State industrial and economical statistics, as may be supposed useful, one copy of which shall be transmitted by mail free, by each, to all the other colleges which may be endowed under the provisions of this act, and also one copy to the Secretary of the Interior.

Fifth. When lands shall be selected from those which have been raised to double the minimum price, in consequence of railroad grants, they shall be computed to the States at the maximum price and the number of acres proportionately diminished.

Sixth. No State while in a condition of rebellion or insurrection against the Government of the United States shall be entitled to the benefit of this act.

Seventh. No State shall be entitled to the benefits of this act unless it shall express its acceptance thereof by its legislature within two years from the date of its approval by the President.

SEC. 6. *And be it further enacted*, That land scrip issued under the provisions of this act shall not be subject to location until after the first day of January, one thousand eight hundred and sixty-three.

SEC. 7. *And be it further enacted*, That the land officers shall receive the same fees for locating land scrip issued under the provisions of this act as is now allowed for the location of military bounty land warrants under existing laws: *Provided*, That their maximum compensation shall not be thereby increased.

SEC. 8. *And be it further enacted*, That the governors of the several States to which scrip shall be issued under this act shall be required to report annually to Congress all sales made of such scrip until the whole shall be disposed of, the amount received for the same, and what appropriation has been made of the proceeds.

Approved, July 2, 1862 (12 Stat. L. 503).

ACT OF 1866 EXTENDING THE TIME WITHIN WHICH LAND-GRANT COLLEGES MAY BE ESTABLISHED

[Amendment to First Morrill Act]

AN ACT To amend the fifth section of an act entitled "An act donating public lands to the several States and Territories which may provide colleges for the benefit of agriculture and the mechanic arts," approved July 2, 1862, so as to extend the time within which the provisions of said act shall be accepted and such colleges established

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the time in which the several States may comply with the provisions of the act of July second, eighteen hundred and sixty-two, entitled "An act donating public lands to the several States and Territories which may provide colleges for the benefit of agriculture and the mechanic arts," is hereby extended so that the acceptance of the benefits of the said act may be expressed within three years from the passage of this act, and the colleges required by the said act may be provided within five years from the date of the filing of such acceptance with the Commissioner of the General Land Office: *Provided,* That when any Territory shall become a State and be admitted into the Union such new State shall be entitled to the benefits of the said act of July second, eighteen hundred and sixty-two, by expressing the acceptance therein required within three years from the date of its admission into the Union, and providing the college or colleges within five years after such acceptance, as prescribed in this act: *Provided further,* That any State which has heretofore expressed its acceptance of the act herein referred to shall have the period of five years within which to provide at least one college, as described in the fourth section of said act, after the time for providing said college, according to the act of July second, eighteen hundred and sixty-two, shall have expired.

Approved, July 23, 1866 (14 Stat. L. 208).

ACT OF 1890 FOR THE FURTHER ENDOWMENT OF LAND-GRANT COLLEGES

[Second Morrill Act]

AN ACT To apply a portion of the proceeds of the public lands to the more complete endowment and support of the colleges for the benefit of agriculture and the mechanic arts established under the provisions of an act of Congress approved July second eighteen hundred and sixty-two

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That there shall be, and hereby is, annually appropriated, out of any money in the Treasury not otherwise appropriated, arising from the sales of public lands, to be paid as hereinafter provided, to each State and Territory for the more complete endowment and maintenance of colleges for the benefit of agriculture and the mechanic arts now established, or which may be hereafter established, in accordance with an act of Congress approved July second, eighteen hundred and sixty-two, the sum of fifteen thousand dollars for the year ending June thirtieth, eighteen hundred and ninety, and an annual increase of the amount of such appropriation thereafter for ten years by an additional sum of one thousand dollars over the preceding year, and the annual amount to be paid thereafter to each State and Territory shall be twenty-five thousand dollars, to be applied only to instruction in agriculture, the mechanic arts, the English language and the various branches of mathematical, physical, natural, and economical science, with special reference to their applications in the industries of life and to the facilities for such instruction: *Provided,* That no money shall be paid out under this act to any State or Territory for the support and maintenance of a college where a distinction of race or color is made in the admission of students, but the establishment and maintenance of such colleges separately for white and colored students shall be held to be a compliance with the provisions of this act if the funds received in such State or Territory be equitably divided as hereinafter set forth: *Provided,* That in any State in which there has been one college established in pursuance of the act of July second, eighteen hundred and sixty-two, and also in which an educational institution of like character has been established, or may be hereafter established, and is now aided by such State from its own revenue, for the education of colored students in agriculture and the mechanic arts, however named or styled, or whether or not it has

received money theretofore under the act to which this act is an amendment, the legislature of such State may propose and report to the Secretary of the Interior a just and equitable division of the fund to be received under this act, between one college for white students and one institution for colored students, established as aforesaid, which shall be divided into two parts, and paid accordingly and thereupon such institution for colored students shall be entitled to the benefits of this act and subject to its provisions, as much as it would have been if it had been included under the act of eighteen hundred and sixty-two, and the fulfillment of the foregoing provisions shall be taken as a compliance with the provision in reference to separate colleges for white and colored students.

SEC. 2. That the sums hereby appropriated to the States and Territories for the further endowment and support of colleges shall be annually paid on or before the thirty-first day of July of each year, by the Secretary of the Treasury, upon the warrant of the Secretary of the Interior, out of the Treasury of the United States, to the State or Territorial treasurer, or to such other officer as shall be designated by the laws of such State or Territory to receive the same, who shall upon the order of the trustees of the college or the institution for colored students, immediately pay over said sums to the treasurers of the respective colleges or other institutions entitled to receive the same, and such treasurers shall be required to report to the Secretary of Agriculture and to the Secretary of the Interior on or before the first day of September of each year a detailed statement of the amount so received and of its disbursement. The grants of moneys authorized by this act are made subject to the legislative assent of the several States and Territories to the purpose of said grants: *Provided*, That payments of such installments of the appropriation herein made as shall become due to any State before the adjournment of the regular session of legislature meeting next after the passage of this act shall be made upon the assent of the governor thereof, duly certified to the Secretary of the Treasury.

SEC. 3. That if any portion of the moneys received by the designated officer of the State or Territory for the further and more complete endowment, support, and maintenance of colleges, or of institutions for colored students, as provided in this act, shall, by any action or contingency, be diminished or lost, or be misapplied, it shall be replaced by the State or Territory to which it belongs, and until so replaced no subsequent appropriation shall be apportioned or paid to such State or Territory; and no portion of said moneys shall be applied directly or indirectly, under any pretense whatever, to the purchase, erection, preservation, or repair of any building or buildings. An annual report by the president of each of said colleges shall be made to the Secretary of Agriculture, as well as to the Secretary of the Interior, regarding the condition and progress of each college, including statistical information in relation to its receipts and expenditures, its library, the number of its students and professors, and also as to any improvements and experiments made under the direction of any experiment stations attached to said colleges, with their cost and results and such other industrial and economical statistics as may be regarded as useful, one copy of which shall be transmitted by mail free to all other colleges further endowed under this act.

SEC. 4. That on or before the first day of July in each year, after the passage of this act, the Secretary of the Interior shall ascertain and certify to the Secretary of the Treasury as to each State and Territory whether it is entitled to receive its share of the annual appropriation for colleges, or of institutions for colored students, under this act, and the amount which thereupon each is entitled, respectively, to receive. If the Secretary of the Interior shall withhold a certificate from any State or Territory of its appropriation, the facts and reasons therefor shall be reported to the President, and the amount involved shall be kept separate in the Treasury until the close of the next Congress, in order that the State or Territory may, if it should so desire, appeal to Congress from the determination of the Secretary of the Interior. If the next Congress shall not direct such sum to be paid, it shall be covered into the Treasury. And the Secretary of the Interior is hereby charged with the proper administration of this law.

SEC. 5. That the Secretary of the Interior shall annually report to Congress the disbursements which have been made in all the States and Territories, and also whether the appropriation of any State or Territory has been withheld, and, if so, the reasons therefor.

SEC. 6. Congress may at any time amend, suspend, or repeal any or all of the provisions of this act.

Approved, August 30, 1890 (26 Stat. L. 417).

SOURCE OF FUNDS

Extract from an act providing for free homesteads on the public lands

In the event that the proceeds of the annual sales of the public lands shall not be sufficient to meet the payments heretofore provided for agricultural colleges and experimental stations by an act of Congress, approved August 30, 1890 [26 Stat. L. 417], for the more complete endowment and support of the colleges for the benefit of agriculture and mechanic arts, established under the provisions of an act of Congress, approved July 2, 1862 [12 Stat. L. 503], such deficiency shall be paid by the United States.

Approved, May 17, 1900 (31 Stat. L. 179).

NELSON AMENDMENT FURTHER ENDOWING THE LAND-GRANT COLLEGES

Extract from the act making appropriations for the United States Department of Agriculture for the fiscal year ended June 30, 1908

* * * That there shall be, and hereby is, annually appropriated, out of any money in the Treasury not otherwise appropriated, to be paid as hereinafter provided, to each State and Territory for the more complete endowment and maintenance of agricultural colleges now established, or which may hereafter be established, in accordance with the act of Congress approved July second, eighteen hundred and sixty-two, and the act of Congress approved August thirtieth, eighteen hundred and ninety, the sum of five thousand dollars, in addition to the sums named in the said act, for the fiscal year ending June thirtieth, nineteen hundred and eight, and an annual increase of the amount of such appropriation thereafter for four years by an additional sum of five thousand dollars over the preceding year, and the annual sum to be paid thereafter to each State and Territory shall be fifty thousand dollars, to be applied only for the purposes of the agricultural colleges as defined and limited in the act of Congress approved July second, eighteen hundred and sixty-two, and the act of Congress approved August thirtieth, eighteen hundred and ninety.

That the sum hereby appropriated to the States and Territories for the further endowment and support of the colleges shall be paid by, to, and in the manner prescribed by the act of Congress approved August thirtieth, eighteen hundred and ninety, entitled "An act to apply a portion of the proceeds of the public lands to the more complete endowment and support of the colleges for the benefit of agriculture and the mechanic arts established under the provisions of an act of Congress approved July second, eighteen hundred and sixty-two," and the expenditure of the said money shall be governed in all respects by the provisions of the said act of Congress approved July second, eighteen hundred and sixty-two, and the said act of Congress approved August thirtieth, eighteen hundred and ninety: *Provided*, That said colleges may use a portion of this money for providing courses for the special preparation of instructors for teaching the elements of agriculture and the mechanic arts.

Approved, March 4, 1907 (34 Stat. L. 1256, 1281).

Legislation Authorizing Cooperative Extension Work

ACT OF 1914 PROVIDING FOR COOPERATIVE EXTENSION WORK

[Smith-Lever Act]

AN ACT To provide for cooperative agricultural extension work between the agricultural colleges in the several States receiving the benefits of an act of Congress approved July second, eighteen hundred and sixty-two, and of acts supplementary thereto, and the United States Department of Agriculture

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That in order to aid in diffusing among the people of the United States useful and practical information on subjects relating to agriculture and home economics, and to encourage the application of the same, there may be inaugurated in connection with the college

or colleges in each State now receiving, or which may hereafter receive, the benefits of the act of Congress approved July second, eighteen hundred and sixty-two, entitled "An act donating public lands to the several States and Territories which may provide colleges for the benefit of agriculture and the mechanic arts" (Twelfth Statutes at Large, page five hundred and three), and of the act of Congress approved August thirtieth, eighteen hundred and ninety (Twenty-sixth Statutes at Large, page four hundred and seventeen and chapter eight hundred and forty-one), agricultural extension work which shall be carried on in cooperation with the United States Department of Agriculture: *Provided*, That in any State in which two or more such colleges have been or hereafter may be established the appropriations hereinafter made to such State shall be administered by such college or colleges as the legislature of such State may direct: *Provided further*, That, pending the inauguration and development of the cooperative extension work herein authorized, nothing in this act shall be construed to discontinue either the farm management work or the farmers' cooperative demonstration work as now conducted by the Bureau of Plant Industry of the Department of Agriculture.

SEC. 2. That cooperative agricultural extension work shall consist of the giving of instruction and practical demonstrations in agriculture and home economics to persons not attending or resident in said colleges in the several communities, and imparting to such persons information on said subjects through field demonstrations, publications, and otherwise; and this work shall be carried on in such manner as may be mutually agreed upon by the Secretary of Agriculture and the State agricultural college or colleges receiving the benefits of this act.

SEC. 3. That for the purpose of paying the expenses of said cooperative agricultural extension work and the necessary printing and distributing of information in connection with the same, there is permanently appropriated, out of any money in the Treasury not otherwise appropriated, the sum of \$480,000 for each year, \$10,000 of which shall be paid annually, in the manner hereinafter provided, to each State which shall by action of its legislature assent to the provisions of this act: *Provided*, That payments of such installments of the appropriation hereinbefore made as shall become due to any State before the adjournment of the regular session of the legislature meeting next after the passage of this act may, in the absence of prior legislative assent, be made upon the assent of the governor thereof, duly certified to the Secretary of the Treasury: *Provided further*, That there is also appropriated an additional sum of \$600,000 for the fiscal year following that in which the foregoing appropriation first becomes available, and for each year thereafter for seven years a sum exceeding by \$500,000 the sum appropriated for each preceding year, and for each year thereafter there is permanently appropriated for each year the sum of \$4,100,000 in addition to the sum of \$480,000 hereinbefore provided: *Provided further*, That before the funds herein appropriated shall become available to any college for any fiscal year plans for the work to be carried on under this act shall be submitted by the proper officials of each college and approved by the Secretary of Agriculture. Such additional sums shall be used only for the purposes hereinafter stated, and shall be allotted annually to each State by the Secretary of Agriculture and paid in the manner hereinbefore provided, in the proportion which the rural population of each State bears to the total rural population of all the States as determined by the next preceding Federal census: *Provided further*, That no payment out of the additional appropriations herein provided shall be made in any year to any State until an equal sum has been appropriated for that year by the legislature of such State, or provided by State, county, college, local authority, or individual contributions from within the State, for the maintenance of the cooperative agricultural extension work provided for in this act.

SEC. 4. That the sums hereby appropriated for extension work shall be paid in equal semiannual payments on the first day of January and July of each year by the Secretary of the Treasury upon the warrant of the Secretary of Agriculture, out of the Treasury of the United States, to the treasurer or other officer of the State duly authorized by the laws of the State to receive the same; and such officer shall be required to report to the Secretary of Agriculture, on or before the first day of September of each year, a detailed statement of the amount so received during the previous fiscal year, and of its disbursement, on forms prescribed by the Secretary of Agriculture.

SEC. 5. That if any portion of the moneys received by the designated officer of any State for the support and maintenance of cooperative agricultural extension work, as provided in this act, shall by any action or contingency be diminished or lost or be misapplied, it shall be replaced by said State to which it belongs, and until so replaced no subsequent appropriation shall be apportioned or paid to said State, and no portion of said moneys shall be applied, directly or indirectly, to the purchase, erection, preservation, or repair of any building or buildings, or the purchase or rental of land, or in college-course teaching, lectures in colleges, promoting agricultural trains, or any other purpose not specified in this act, and not more than five per centum of each annual appropriation shall be applied to the printing and distribution of publications. It shall be the duty of each of said colleges annually, on or before the first day of January, to make to the governor of the State in which it is located a full and detailed report of its operations in the direction of extension work as defined in this act, including a detailed statement of receipts and expenditures from all sources for this purpose, a copy of which report shall be sent to the Secretary of Agriculture and to the Secretary of the Treasury of the United States.

SEC. 6. That on or before the first day of July in each year after the passage of this act, the Secretary of Agriculture shall ascertain and certify to the Secretary of the Treasury as to each State whether it is entitled to receive its share of the annual appropriation for cooperative agricultural extension work under this act, and the amount which it is entitled to receive. If the Secretary of Agriculture shall withhold a certificate from any State of its appropriation, the facts and reasons therefor shall be reported to the President, and the amount involved shall be kept separate in the Treasury until the expiration of the Congress next succeeding a session of the legislature of any State from which a certificate has been withheld, in order that the State may, if it should so desire, appeal to Congress from the determination of the Secretary of Agriculture. If the next Congress shall not direct such sum to be paid, it shall be covered into the Treasury.

SEC. 7. That the Secretary of Agriculture shall make an annual report to Congress of the receipts, expenditures, and results of the cooperative agricultural extension work in all of the States receiving the benefits of this act, and also whether the appropriation of any State has been withheld, and if so, the reasons therefor.

SEC. 8. That Congress may at any time alter, amend, or repeal any or all of the provisions of this act.

Approved, May 8, 1914 (38 Stat. L. 372).

ACT PROVIDING FOR COOPERATIVE FARM-FORESTRY WORK

[Clarke-McNary Act]

Section 5 of the act (U. S. C., title 16, sec. 568), reads as follows:

"That the Secretary of Agriculture is hereby authorized and directed, in cooperation with appropriate officials of the various States, or, in his discretion, with other suitable agencies, to assist the owners of farms in establishing, improving, and renewing woodlots, shelter belts, windbreaks, and other valuable forest growth, and in growing and renewing useful timber crops: *Provided*, That, except for preliminary investigations, the amount expended by the Federal Government under this section in cooperation with any State or other cooperating agency during any fiscal year shall not exceed the amount expended by the State or other cooperating agency for the same purpose during the same fiscal year. There is hereby authorized to be appropriated annually out of any money in the Treasury not otherwise appropriated, not more than \$100,000 to enable the Secretary of Agriculture to carry out the provisions of this section."

Approved, June 7, 1924 (43 Stat. L. 653 and 654).

ACT OF 1928 EXTENDING THE BENEFITS OF THE EXPERIMENT STATION AND EXTENSION ACTS TO HAWAII

AN ACT To extend the benefits of certain acts of Congress to the Territory of Hawaii

Be it enacted by the Senate and House of Representatives of the United State of America in Congress assembled, That beginning with the fiscal year

ending June 30, 1929, the Territory of Hawaii shall be entitled to share in the benefits of the act entitled "An act to establish agricultural experimental stations in connection with the colleges established in the several States under the provisions of an act approved July 2, 1862, and of the acts supplementary thereto," approved March 2, 1887, as amended and supplemented, and of the act entitled "An act to provide for cooperative agricultural extension work between the agricultural colleges in the several States receiving the benefits of an act of Congress approved July 2, 1862, and of acts supplementary thereto, and the United States Department of Agriculture," approved May 8, 1914, and of acts supplementary thereto: *Provided*, That the experiment station so established shall be conducted jointly and in collaboration with the existing Federal experiment station in Hawaii in enlarging and expanding the work of the said Federal station on cooperative plans approved by the Secretary of Agriculture; and the Secretary of Agriculture shall coordinate the work of the Territorial station with that of the Federal station and of the United States Department of Agriculture in the islands: *Provided further*, That the Territory of Hawaii shall make provisions for such additional buildings and permanent equipment as may be necessary for the development of the work.

SEC. 2. To carry into effect the above provisions for extending to Hawaii the benefits of the act of March 2, 1887, and supplementary acts in the order and amounts designated by these acts, the following sums are hereby authorized to be appropriated in addition to the amounts appropriated to the Department of Agriculture for use in Hawaii: \$15,000 for the fiscal year ending June 30, 1930; \$20,000 for the fiscal year ending June 30, 1931; \$22,000 for the fiscal year ending June 30, 1932; \$24,000 for the fiscal year ending June 30, 1933; \$26,000 for the fiscal year ending June 30, 1934; \$28,000 for the fiscal year ending June 30, 1935; \$30,000 for the fiscal year ending June 30, 1936; \$50,000 for the fiscal year ending June 30, 1937; \$60,000 for the fiscal year ending June 30, 1938; \$70,000 for the fiscal year ending June 30, 1939; \$80,000 for the fiscal year ending June 30, 1940; and \$90,000 for the fiscal year ending June 30, 1941, and thereafter a sum equal to that provided for each State and Territory for agricultural experiment stations established under the act of March 2, 1887.

SEC. 3. The permanent annual appropriations provided for in section 3 of said act of May 8, 1914, and of acts supplementary thereto are hereby authorized to be increased by an amount necessary to carry out the provisions of this act but without diminishing or increasing the amount which any State is entitled to under the provisions of said act of May 8, 1914, and of acts supplementary thereto.

Approved, May 16, 1928 (45 Stat. L. 571).

ACT OF 1928 PROVIDING FOR FURTHER DEVELOPMENT OF AGRICULTURAL EXTENSION WORK

[Capper-Ketcham Act]

AN ACT To provide for the further development of agricultural extension work between the agricultural colleges in the several States receiving the benefits of the act entitled "An act donating public lands to the several States and Territories which may provide colleges for the benefit of agriculture and the mechanic arts," approved July 2, 1862, and all acts supplementary thereto, and the United States Department of Agriculture

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That in order to further develop the cooperative extension system as inaugurated under the act entitled "An act to provide for cooperative agricultural extension work between the agricultural colleges in the several States receiving the benefits of the act of Congress approved July 2, 1862, and all acts supplementary thereto, and the United States Department of Agriculture," approved May 8, 1914, there is hereby authorized to be appropriated, out of any money in the Treasury not otherwise appropriated, for the purpose of paying the expenses of the cooperative extension work in agriculture and home economics, and the necessary printing and distributing of information in connection with the same, the sum of \$980,000 for each year, \$20,000 of which shall be paid annually, in the manner hereinafter provided, to each State and the Territory of Hawaii which shall by action of its legislature assent to the provisions of this act. The payment of such installments of the appropriations hereinbefore made as shall become due to any State or Territory before the adjournment of the regular session of the legislature

meeting next after the passage of this act may, in the absence of prior legislative assent, be made upon the assent of the governor thereof, duly certified to the Secretary of the Treasury. There is hereby authorized to be appropriated for the fiscal year following that in which the foregoing appropriation first becomes available, and for each year thereafter, the sum of \$500,000. The additional sums appropriated under the provisions of this act shall be subject to the same conditions and limitations as the additional sums appropriated under such act of May 8, 1914, except that (1) at least 80 per centum of all appropriations under this act shall be utilized for the payment of salaries of extension agents in counties of the several States to further develop the cooperative extension system in agriculture and home economics with men, women, boys, and girls; (2) funds available to the several States and the Territory of Hawaii under the terms of this act shall be so expended that the extension agents appointed under its provisions shall be men and women in fair and just proportions; (3) the restriction on the use of these funds for the promotion of agricultural trains shall not apply.

SEC. 2. The sums appropriated under the provisions of this act shall be in addition to, and not in substitution for, sums appropriated under such act of May 8, 1914, or sums otherwise annually appropriated for cooperative agricultural extension work.

Approved, May 22, 1928 (45 Stat. L. 711).

ACT OF 1929 EXTENDING THE BENEFITS OF THE HATCH ACT AND THE SMITH-LEVER ACT TO THE TERRITORY OF ALASKA

AN ACT To extend the benefits of the Hatch Act and the Smith-Lever Act to the Territory of Alaska

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the following acts, to wit, an act entitled "An act to establish agricultural experiment stations in connection with the colleges established in the several States under the provisions of an Act approved July 2, 1862, and of the acts supplementary thereto," approved March 2, 1887, as amended and supplemented, and known as the Hatch Act; and an act entitled "An act to provide for cooperative extension work between the agricultural colleges in the United States receiving the benefits of an act of Congress approved July 2, 1862, and of acts supplementary thereto, and the United States Department of Agriculture," approved May 8, 1914, and known as the Smith-Lever Act, be and the same are hereby, extended to the Territory of Alaska: *Provided,* That no appropriations shall be made under this act until annually estimated as to funds and amounts by the Secretary of Agriculture; the estimates to be based upon his determination of the ability of the Territory of Alaska to make effective use of the funds.

With the approval of the Secretary of Agriculture, agricultural experiment substations, to the number of not more than two, may be maintained under the provisions of the Hatch Act.

Approved, February 23, 1929 (45 Stat. L. 1256).

ACT OF 1931 EXTENDING THE BENEFITS OF THE EXPERIMENT STATION AND EXTENSION ACTS TO PUERTO RICO

AN ACT To coordinate the agricultural-experiment-station work and to extend the benefits of certain acts of Congress to the Territory of Puerto Rico

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That beginning with the fiscal year ending June 30, 1933, the Territory of Puerto Rico shall be entitled to share in the benefits of the act entitled "An act to establish agricultural experiment stations in connection with the colleges established in the several States under the provisions of an act approved July 2, 1862, and of the acts supplementary thereto," approved March 2, 1887, as amended and supplemented, and of the act entitled "An act to provide for cooperative agricultural extension work between the agricultural colleges in the several States receiving the benefits of an act of Congress approved July 2, 1862, and of acts supplementary thereto, and the United States Department of Agriculture," approved May 8, 1914, and of acts supplementary thereto: *Provided,* That the experiment station so established shall be connected with the College of Agriculture of the University of Puerto Rico and it shall be conducted jointly and in collaboration with the

existing Federal experiment station in Puerto Rico in enlarging and expanding the work of the said Federal station on cooperative plans approved by the Secretary of Agriculture; and the Secretary of Agriculture shall coordinate the work of the Territorial stations with that of the Federal station and of the United States Department of Agriculture in the island: *Provided further*, That the several experiment stations now conducted by the insular government shall be transferred to and coordinated with the experiment station of the College of Agriculture of the University of Puerto Rico, together with whatever funds that are available for the support of the same, and the Secretary of Agriculture may at his discretion transfer such land, buildings, and equipment as he may deem necessary to the experiment station of the College of Agriculture of the University of Puerto Rico: *Provided further*, That the Territory of Puerto Rico shall make provision for such additional buildings and permanent equipment as may be necessary for the development of the work.

SEC. 2. To carry into effect the above provisions for extending to Puerto Rico the benefits of the act of March 2, 1887, and supplementary acts in the order and amounts designated by these acts, the following sums are hereby authorized to be appropriated in addition to the amounts appropriated to the Department of Agriculture for use in Puerto Rico; \$15,000 for the fiscal year ending June 30, 1933; \$20,000 for the fiscal year ending June 30, 1934; \$25,000 for the fiscal year ending June 30, 1935; \$30,000 for the fiscal year ending June 30, 1936; \$35,000 for the fiscal year ending June 30, 1937; \$40,000 for the fiscal year ending June 30, 1938; \$45,000 for the fiscal year ending June 30, 1939; \$50,000 for the fiscal year ending June 30, 1940; \$60,000 for the fiscal year ending June 30, 1941; \$70,000 for the fiscal year ending June 30, 1942; \$80,000 for the fiscal year ending June 30, 1943; and \$90,000 for the fiscal year ending June 30, 1944, and thereafter a sum equal to that provided for each State and Territory for agricultural experiment stations established under the act of March 2, 1887.

SEC. 3. The permanent annual appropriations provided for in section 3 of said act of May 8, 1914, and of acts supplementary thereto are hereby authorized to be increased by an amount necessary to carry out the provisions of this act, but without diminishing or increasing the amount to which any State or the Territory of Hawaii is entitled under the provisions of said act of May 8, 1914, and of acts supplementary thereto: *Provided*, That for the fiscal year 1933 the total amount available to the Territory of Puerto Rico under the terms of the act of May 8, 1914, shall be \$50,000, this amount to be increased by \$10,000 annually, or such part thereof as may be necessary, until the total to which Puerto Rico is entitled under the provisions of this act is reached. Participation in other Federal appropriations for cooperative extension work, including those authorized by the act of May 22, 1928, shall be at such times and in such amounts as shall be estimated by the Secretary of Agriculture and appropriated by the Congress.

Approved, March 4, 1931 (46 Stat. L. 1520).

ACT OF 1935 PROVIDING FOR AGRICULTURAL RESEARCH, FURTHER DEVELOPMENT OF COOPERATIVE AGRICULTURAL EXTENSION WORK, AND MORE COMPLETE ENDOWMENT AND SUPPORT OF LAND-GRANT COLLEGES

[Bankhead-Jones Act]

AN ACT To provide for research into basic laws and principles relating to agriculture and to provide for the further development of cooperative agricultural extension work and the more complete endowment and support of land-grant colleges

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled.

TITLE I

SECTION 1. The Secretary of Agriculture is authorized and directed to conduct research into laws and principles underlying basic problems of agriculture in its broadest aspects; research relating to the improvement of the quality of, and the development of new and improved methods of production of, distribution of, and new and extended uses and markets for, agricultural

commodities any byproducts and manufacturers thereof; and research relating to the conservation, development, and use of land and water resources for agricultural purposes. Research authorized under this section shall be in addition to research provided for under existing law (but both activities shall be coordinated so far as practicable) and shall be conducted by such agencies of the Department of Agriculture as the Secretary may designate or establish.

SEC. 2. The Secretary is also authorized and directed to encourage research similar to that authorized under section 1 to be conducted by agricultural experiment stations established or which may hereafter be established in pursuance of the act of March 2, 1887, providing for experiment stations, as amended and supplemented, by the allotment and payment as provided in section 5 to Puerto Rico and the States and Territories for the use of such experiment stations of sums appropriated therefor pursuant to this title.

SEC. 3. For the purposes of this title there is authorized to be appropriated, out of any money in the Treasury not otherwise appropriated, the sum of \$1,000,000 for the fiscal year beginning after the date of the enactment of this title, and for each of the four fiscal years thereafter \$1,000,000 more than the amount authorized for the preceding fiscal year, and \$5,000,000 for each fiscal year thereafter. Moneys appropriated in pursuance of this title shall also be available for the purchase and rental of land and the construction of buildings necessary for conducting research provided for in this title, for the equipment and maintenance of such buildings, and for printing and disseminating the results of research. Sums appropriated in pursuance of this title shall be in addition to, and not in substitution for, appropriations for research or other activities of the Department of Agriculture and sums appropriated or otherwise made available for agricultural experiment stations.

SEC. 4. Forty per centum of the sums appropriated for any fiscal year under section 3 shall be available for the purposes of section 1: *Provided*, That not to exceed 2 per centum of the sums appropriated may be used for the administration of section 5 of this title. The sums available for the purposes of section 1 shall be designated as the "Special research fund, Department of Agriculture", and no part of such special fund shall be used for the prosecution of research heretofore instituted or for the prosecution of any new research project except upon approval in writing by the Secretary. One-half of such special research fund shall be used by the Secretary for the establishment and maintenance of research laboratories and facilities in the major agricultural regions at places selected by him and for the prosecution, in accordance with section 1, of research at such laboratories.

SEC. 5. (a) Sixty per centum of the sums appropriated for any fiscal year under section 3 shall be available for the purposes of section 2. The Secretary shall allot, for each fiscal year for which an appropriation is made, to Puerto Rico and each State and Territory an amount which bears the same ratio to the total amount to be allotted as the rural population of Puerto Rico or the State or Territory bears to the rural population of Puerto Rico and all the States and Territories as determined by the last preceding decennial census. No allotment and no payment under any allotment shall be made for any fiscal year in excess of the amount which Puerto Rico or the State or Territory makes available for such fiscal year out of its own funds for research and for the establishment and maintenance of necessary facilities for the prosecution of such research. If Puerto Rico or any State or Territory fails to make available for such purposes for any fiscal year a sum equal to the total amount to which it may be entitled for such year, the remainder of such amount shall be withheld by the Secretary. The total amount so withheld may be allotted by the Secretary of Agriculture to Puerto Rico and the States and Territories which make available for such year an amount equal to that part of the total amount withheld which may be allotted to them by the Secretary of Agriculture, but no such additional allotment to Puerto Rico or any State or Territory shall exceed the original allotment to Puerto Rico or such State or Territory for that year by more than 20 per centum thereof.

(b) The sums authorized to be allotted to Puerto Rico and the States and Territories shall be paid annually in quarterly payments on July 1, October 1, January 1, and April 1. Such sums shall be paid by the Secretary of the Treasury upon warrant of the Secretary of Agriculture in the same manner and subject to the same administrative procedure set forth in the act of March 2, 1887, as amended June 7, 1888.

SEC. 6. As used in this title the term "Territory" means Alaska, and Hawaii.

SEC. 7. The Secretary of Agriculture is authorized and directed to prescribe such rules and regulations as may be necessary to carry out this act.

SEC. 8. The right to alter, amend, or repeal this act is hereby expressly reserved.

TITLE II

SEC. 21. In order to further develop the cooperative extension system as inaugurated under the act entitled "An act to provide for cooperative agricultural extension work between the agricultural colleges in the several States receiving the benefits of the act of Congress approved July 2, 1862, and all acts supplementary thereto, and the United States Department of Agriculture", approved May 8, 1914 (U. S. C., title 7, secs. 341-348), there is hereby authorized to be appropriated, out of any money in the Treasury not otherwise appropriated, for the purpose of paying the expenses of cooperative extension work in agriculture and home economics and the necessary printing and distribution of information in connection with the same, the sum of \$8,000,000 for the fiscal year beginning after the date of the enactment of this title, and for the fiscal year following the first fiscal year for which an appropriation is made in pursuance of the foregoing authorization the additional sum of \$1,000,000, and for each succeeding fiscal year thereafter an additional sum of \$1,000,000 until the total appropriations authorized by this section shall amount to \$12,000,000 annually, the authorization to continue in that amount for each succeeding fiscal year. The sums appropriated in pursuance of this section shall be paid to the several States and the Territory of Hawaii in the same manner and subject to the same conditions and limitations as the additional sums appropriated under the act of May 8, 1914, except that (1) \$980,000 shall be paid to the several States and the Territory of Hawaii in equal shares; (2) the remainder shall be paid to the several States and the Territory of Hawaii in the proportion that the farm population of each bears to the total farm population of the several States and the Territory of Hawaii, as determined by the last preceding decennial census, and (3) the several States and the Territory of Hawaii shall not be required to offset the allotments authorized in this section. The sums appropriated pursuant to this section shall be in addition to, and not in substitution for, sums appropriated under such act of May 8, 1914, as amended and supplemented, or sums otherwise appropriated for agricultural extension work. Allotments to any State or the Territory of Hawaii for any fiscal year from the appropriations herein authorized shall be available for payment to such State or the Territory of Hawaii only if such State or the Territory of Hawaii complies, for such fiscal year, with the provisions with reference to offset of appropriations (other than appropriations under this section) for agricultural extension work.

SEC. 22. In order to provide for the more complete endowment and support of the colleges in the several States and the Territory of Hawaii entitled to the benefits of the act entitled "An act donating public lands to the several States and Territories which may provide colleges for the benefit of agriculture and the mechanic arts", approved July 2, 1862, as amended and supplemented (U. S. C., title 7, secs. 301-328; Supp. VII, sec. 304), there are hereby authorized to be appropriated annually, out of any money in the Treasury not otherwise appropriated, the following amounts:

(a) For the fiscal year beginning after the date of the enactment of this act, and for each fiscal year thereafter, \$980,000; and

(b) For the fiscal year following the first fiscal year for which an appropriation is made in pursuance of paragraph (a) \$500,000, and for each of the two fiscal years thereafter \$500,000 more than the amount authorized to be appropriated for the preceding fiscal year, and for each fiscal year thereafter \$1,500,000. The sums appropriated in pursuance of paragraph (a) shall be paid annually to the several States and the Territory of Hawaii in equal shares. The sums appropriated in pursuance of paragraph (b) shall be in addition to sums appropriated in pursuance of paragraph (a) and shall be allotted and paid annually to each of the several States and the Territory of Hawaii in the proportion which the total population of each such State and the Territory of Hawaii bears to the total population of all the States and the Territory of Hawaii, as determined by the last preceding decennial census.

Sums appropriated in pursuance of this section shall be in addition to sums appropriated or authorized under such act of July 2, 1862, as amended and supplemented, and shall be applied only for the purposes of the colleges defined in such act, as amended and supplemented. The provisions of law applicable to the use and payment of sums under the act entitled "An Act to apply a portion of the proceeds of the public lands to the more complete endowment and support of the colleges for the benefit of agriculture and the mechanic arts established under the provisions of an act of Congress approved July second, eighteen hundred and sixty-two", approved August 30, 1890, as amended and supplemented, shall apply to the use and payment of sums appropriated in pursuance of this section.

Approved, June 29, 1935.

ACT OF 1936 EXTENDING THE BENEFITS OF THE ADAMS ACT, THE PURNELL ACT, AND THE CAPPER-KETCHAM ACT TO THE TERRITORY OF ALASKA

AN ACT To extend the benefits of the Adams Act, the Purnell Act, and the Capper-Ketcham Act to the Territory of Alaska, and for other purposes

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the following acts, to wit, an act entitled "An act to provide for an increased annual appropriation for agricultural experiment stations and regulating the expenditure thereof," approved March 16, 1906, and known as the Adams Act; an act entitled "An act to authorize the more complete endowment of agricultural experiment stations, and for other purposes," approved February 24, 1925, and known as the Purnell Act; and an act entitled "An act to provide for the further development of agricultural extension work between the agricultural colleges in the several States receiving the benefit of the act entitled 'An act donating public lands to the several States and Territories which may provide colleges for the benefit of agriculture and the mechanic arts,' approved July 2, 1862, and all acts supplementary thereto, and the United States Department of Agriculture," approved May 22, 1928, and known as the Capper-Ketcham Act, be, and the same are hereby, extended to the Territory of Alaska.

SEC. 2. To carry into effect the above provisions for extending to the Territory of Alaska to the extent herein provided, the benefits of the said Adams Act and the said Purnell Act the following sums are hereby authorized to be appropriated: For the fiscal year ending June 30, 1937, \$5,000; for the fiscal year ending June 30, 1938, \$7,500; for the fiscal year ending June 30, 1939, \$10,000; for the fiscal year ending June 30, 1940, \$12,500; for the fiscal year ending June 30, 1941, \$15,000; for the fiscal year ending June 30, 1942, \$17,500; for the fiscal year ending June 30, 1943, \$20,000; for the fiscal year ending June 30, 1944, \$22,500; for the fiscal year ending June 30, 1945, \$27,500; for the fiscal year ending June 30, 1946, \$32,500; for the fiscal year ending June 30, 1947, \$37,500; and thereafter a sum equal to one-half of that provided for each State and Territory under the said Adams Act and the said Purnell Act: *Provided*, That no appropriations shall be made under this act until annually estimated as to funds and amounts by the Secretary of Agriculture, the estimates to be based upon his determination of the ability of the Territory of Alaska to make effective use of the funds in maintaining agricultural experiment stations.

SEC. 3. To carry into effect the above provisions for extending to the Territory of Alaska, to the extent herein provided, the benefits of the said Capper-Ketcham Act the following sums are hereby authorized to be appropriated: For the fiscal year ending June 30, 1937, \$2,500; for the fiscal year ending June 30, 1938, \$5,000; for the fiscal year ending June 30, 1939, \$7,500; for the fiscal year ending June 30, 1940, and annually thereafter, \$10,000; *Provided*, That no appropriations shall be made under this act until annually estimated as to funds and amounts by the Secretary of Agriculture, the estimates to be based upon his determination of the ability of the Territory of Alaska to make effective use of the funds: *And provided further*, That whereas the said Capper-Ketcham Act provides that "at least 80 per centum of all appropriations under this act shall be utilized for the payment of salaries of extension agents in counties of the several States to further develop the cooperative extension system in agriculture and home economics with men,

women, boys, and girls," the several established judicial divisions of the Territory of Alaska, as the same shall exist from time to time, shall be considered as counties for the purpose of complying with the provisions of this act until a subdivision of the Territory of Alaska into counties is effected.

Approved, June 20, 1936 (49 Stat. L. 1553).

ACT OF 1937 AUTHORIZING COOPERATIVE FARM FORESTRY

[Norris-Doxey Act]

AN ACT To authorize cooperation in the development of farm forestry in the States and Territories, and for other purposes

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That in order to aid agriculture, increase farm-forest income, conserve water resources, increase employment, and in other ways advance the general welfare and improve living conditions on farms through reforestation and afforestation in the various States and Territories, the Secretary of Agriculture is authorized in cooperation with the land-grant colleges and universities and State forestry agencies, each within its respective field of activities, according to the statutes, if any, of the respective States, wherever such agencies can and will cooperate, or in default of such cooperation to act directly, to produce or procure and distribute forest trees and shrub planting stock; to make necessary investigations; to advise farmers regarding the establishment, protection, and management of farm forests and forest and shrub plantations and the harvesting, utilization, and marketing of the products thereof; and to enter into cooperative agreements for the establishment, protection, and care of farm- or other forest-land tree and shrub plantings within such States and Territories; and, whenever suitable Government-owned lands are not available, to lease, purchase, or accept donations of land and develop nursery sites for the production of such forest planting stock as is needed to effectuate the purposes of this Act, but not including ornamental or other stock for landscape plantings commonly grown by established commercial nurserymen, and no stock grown in Government and cooperating nurseries shall be allowed to enter regular trade channels. No cooperative reforestation or afforestation shall be undertaken pursuant to this Act unless the cooperator makes available without charge the land to be planted. There is hereby authorized to be appropriated annually not to exceed \$2,500,000 for carrying out the purposes of this Act. This Act shall be known as the Cooperative Farm Forestry Act.

Approved, May 18, 1937 (50 Stat. L. 188).

ACT OF 1937 EXTENDING THE BENEFITS OF THE EXTENSION SECTION (SEC. 21) OF THE BANKHEAD-JONES ACT TO PUERTO RICO

AN ACT To extend the benefits of section 21 of the Bankhead-Jones Act to Puerto Rico

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the provisions of section 21 of the act entitled "An act to provide for research into basic laws and principles relating to agriculture and to provide for the further development of cooperative agricultural extension work and the more complete endowment and support of land-grant colleges," approved June 29, 1935, and known as the Bankhead-Jones Act, be, and the same are hereby, extended to Puerto Rico in such amounts as are hereinafter authorized without diminution of the amounts authorized for payment to the States and the Territory of Hawaii as provided in section 21 of that act.

SEC. 2. To carry into effect the above provisions for extending to Puerto Rico, to the extent herein provided, the benefits of the said Bankhead-Jones Act, the following sums are hereby authorized to be appropriated: For the fiscal year beginning after the date of the enactment of this act, \$88,000; for the fiscal year following the first fiscal year for which an appropriation is made in pursuance of the foregoing authorization, the additional sum of \$40,000; and for each succeeding fiscal year thereafter an additional sum of \$40,000 until the total appropriations authorized by this section shall amount to \$408,000 annually, the authorization to continue in that amount for each succeeding fiscal year.

Approved, August 28, 1937 (50 Stat. L. 881).

ACT OF 1939 TO PROVIDE FOR FURTHER DEVELOPMENT OF AGRICULTURAL EXTENSION WORK

AN ACT To provide for the further development of cooperative agricultural extension work

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That in order to further develop the cooperative extension system as inaugurated under the Act entitled "An Act to provide for cooperative agricultural extension work between the agricultural colleges in the several States receiving the benefits of the Act of Congress approved July 2, 1862, and all Acts supplementary thereto, and the United States Department of Agriculture", approved May 8, 1914 (U. S. C., title 7, secs. 341-348), there is hereby authorized to be appropriated, out of any money in the Treasury not otherwise appropriated, for the purpose of paying the expenses of cooperative extension work in agriculture and home economics and the necessary printing and distribution of information in connection with the same, the sum of \$300,000 annually. The sums appropriated pursuant to this Act shall be allotted by the Secretary of Agriculture to the several States in such amounts as he may deem necessary, and shall be paid to the several States in the same manner and subject to the same conditions and limitations as the initial payments of \$10,000 to each State appropriated under the Act of May 8, 1914. The sums appropriated pursuant to this Act shall be in addition to and not in substitution for sums appropriated under such Act of May 8, 1914, as amended and supplemented, and sums otherwise appropriated for agricultural extension work.

Approved, April 24, 1939 (53 Stat. L. 589).

EXCERPT FROM DEPARTMENT OF AGRICULTURE ORGANIC ACT OF 1944 CONCERNING COOPERATIVE EXTENSION WORK

* * * * *

TITLE VII

* * * * *

SEC. 707. The Act of April 24, 1939 (7 U. S. C. 343c-1), is amended by striking out the figure "\$300,000" and inserting in lieu thereof "\$555,000", and by adding immediately before the period at the end thereof the following "*Provided*, That the appropriations made pursuant to this authorization shall be apportioned to the States in accordance with the apportionment of the like sum in the fiscal year 1944".

Approved, September 21, 1944 (58 Stat. L. 734 and 742).

AN ACT TO PROVIDE FOR FURTHER DEVELOPMENT OF AGRICULTURAL EXTENSION WORK

[Bankhead-Flannagan Act]

AN ACT To provide for the further development of cooperative agricultural extension work

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That title II of the Act entitled "An Act to provide for research into basic laws and principles relating to agriculture and to provide for the further development of cooperative agricultural extension work and the more complete endowment and support of land-grant colleges", approved June 29, 1935 (the Bankhead-Jones Act), is amended by adding at the end thereof the following new section:

"SEC. 23. (a) In order to further develop the cooperative extension system as inaugurated under the Act entitled 'An Act to provide for cooperative agricultural extension work between the agricultural colleges in the several States receiving the benefits of the Act of Congress, approved July 2, 1862, and all Acts supplementary thereto, and the United States Department of Agriculture', approved May 8, 1914 (U. S. C., title 7, secs. 341-343, 344-348), particularly for the further development of county extension work, there are hereby authorized to be appropriated, out of any money in the Treasury not otherwise appropriated, for the purpose of paying the expenses of cooperative

extension work in agriculture and home economics, including technical and educational assistance to farm people in improving their standards of living, in developing individual farm and home plans, better marketing and distribution of farm products, work with rural youth in 4-H Clubs and older out-of-school youth, guidance of farm people in improving farm and home buildings, development of effective programs in canning, food preservation, and nutrition, and for the necessary printing and distribution of information in connection with the foregoing, the following sums:

"(1) \$4,500,000 for the fiscal year ending June 30, 1946, and each subsequent fiscal year;

"(2) An additional \$4,000,000 for the fiscal year ending June 30, 1947, and each subsequent fiscal year; and

"(3) An additional \$4,000,000 for the fiscal year ending June 30, 1948, and each subsequent fiscal year.

"(b) The sums appropriated pursuant to this section shall be paid to the several States and the Territory of Hawaii in the same manner and subject to the same conditions and limitations as the additional sums appropriated under such Act of May 8, 1914 (the Smith-Lever Act), except that—

"(1) not more than 2 per centum of the sum appropriated pursuant to this section for each fiscal year shall be available for paying expenses of the Extension Service in the United States Department of Agriculture;

"(2) \$500,000 of the sum so appropriated for each fiscal year shall be allotted among the States and the Territory of Hawaii by the Secretary of Agriculture on the basis of special needs due to population characteristics, area in relation to farm population, or other special problems, as determined by such Secretary: *Provided*, That not to exceed 10 per centum shall be allotted under this subparagraph to any one State or the Territory of Hawaii for any fiscal year: *Provided further*, That these funds shall be matched by the State or Territory receiving them, on the same basis as other funds under this Act; and

"(3) the remainder of the sum so appropriated for each fiscal year shall be paid to the several States and the Territory of Hawaii in the proportion that the farm population of each bears to the total farm population of the several States and Territory of Hawaii, as determined by the census of 1940.

"(c) The sums appropriated pursuant to this section shall be in addition to and not in substitution for sums appropriated under such Act of May 8, 1914, as amended and supplemented, or sums otherwise appropriated for agricultural extension work. Allotments to any State or the Territory of Hawaii for any fiscal year from the appropriations herein authorized shall be available for payment to such State or the Territory of Hawaii only if such State or the Territory of Hawaii complies, for such fiscal year, with the provisions with reference to offset of appropriations (other than appropriations under this section and section 21 of this title) for agricultural extension work."

SEC. 2. Section 21 of such Act of June 29, 1935, is amended by striking out "(other than appropriations under this section)" and inserting in lieu thereof "(other than appropriations under this section and section 23 of this title)".

Approved, June 6, 1945 (59 Stat. L. 231).

Appropriations for Extension Work, 1945-46

Extract from an act making appropriations for the Department of Agriculture for the fiscal year ending June 30, 1946, and for other purposes

PAYMENTS TO STATES, HAWAII, ALASKA, AND PUERTO RICO

For payments to the States, Hawaii, Alaska, and Puerto Rico, for cooperative agricultural extension work as follows:

Capper-Ketcham, Bankhead-Jones, and related Acts: Capper-Ketcham Act, the Act approved May 22, 1928 (7 U. S. C. 343a, 343b), \$1,480,000; Bankhead-Jones Act, section 21, title II, of the Act approved June 29, 1935 (7 U. S. C. 343c), \$12,000,000; additional extension work, the Act approved April 24, 1939 as amended (7 U. S. C. 343c-1), \$555,000; Alaska, the Act approved

February 23, 1929 (7 U. S. C. 386c), extending the benefits of the Smith-Lever Act to the Territory of Alaska, \$13,950, and section 3 of the Act approved June 20, 1936 (7 U. S. C. 343e), extending the benefits of the Capper-Ketcham Act to the Territory of Alaska, \$10,000, in all, for Alaska, \$23,950; Puerto Rico, the Act approved August 28, 1937 (7 U. S. C. 343f-343g) extending the benefits of section 21 of the Bankhead-Jones Act to Puerto Rico, \$140,000; in all, Capper-Ketcham, Bankhead-Jones, and related Acts, \$14,198,950.

SALARIES AND EXPENSES

Administration and coordination of extension work: For the employment of persons and means in the District of Columbia and elsewhere to enable the Secretary to administer the provisions of the Smith-Lever Act, approved May 8, 1914 (7 U. S. C. 341-348), and Acts amendatory or supplementary thereto, and to coordinate the extension work of the Department and the several States, Territories, and insular possessions, including cooperation with other bureaus and offices of the Department, and Federal, State, county, and other agencies, in the development, preparation, and distribution of educational material designed to increase the effectiveness of cooperative extension work as conducted by the Department in cooperation with land-grant colleges, \$697,900, of which amount not to exceed \$543,610 may be expended for personal services in the District of Columbia.

TABLE 1.—*Direct payments to States, Hawaii, Alaska, and Puerto Rico, indicating those requiring offset by States and Territories, those not requiring such offset, and basis of distribution, as estimated for 1946*

Item	Total estimate, 1946	Amount to be paid without offset	Amount requiring offset and basis of allotment	
			Amount	Basis of allotment
Permanent annual appropriation (Smith-Lever Act)	\$4,704,710	¹ \$500,000	\$4,204,710	Rural population.
Capper-Ketcham Act	1,480,000	² 980,000	500,000	Do.
Bankhead-Jones Act	12,000,000	³ 12,000,000	.....	Farm population.
Bankhead-Flanagan Act	⁴ 4,410,000	.....	4,410,000	Do.
Additional extension work	555,000	555,000	.....	Determined by Secretary of Agriculture.
Alaska	23,950	⁵ 20,000	3,950	Rural population.
Puerto Rico	140,000	140,000	.....	Specified by law.
Total, direct Federal payments	23,313,660	14,195,000	9,118,660	

¹ \$10,000 to each State, Hawaii, and Puerto Rico.

² \$20,000 to each State and Hawaii.

³ \$20,000 to each State, Hawaii (balance on farm population basis).

⁴ \$500,000 for special needs as determined by the Secretary of Agriculture.

⁵ \$10,000 to Alaska (Act of Feb. 23, 1929), \$10,000 to Alaska (Act of June 20, 1936).

EXTENSION FUNDS AVAILABLE TO THE STATES AND TERRITORIES

Table 2 shows the amounts of extension funds available to the several States and to Alaska, Hawaii, and Puerto Rico for the fiscal year ending June 30, 1946.

TABLE 2.—Sources of funds allotted for cooperative extension work in the States, Alaska, Hawaii, and Puerto Rico for the fiscal year ending June 30, 1946

States	Grand total	Total Federal funds	Total within the States	Funds from Federal sources					Funds from within the States					
				U. S. Department of Agr.	Smith-Lever and Bankhead-Jones	Capper-Ketcham	Additional cooperative	Bankhead-Flannagan	State and college	County	Farmers' organizations, etc.			
		Clarke-McNary	Norris-Doxey											
Eastern:														
Connecticut	\$368,706.86	\$153,648.86	\$1,620.00	\$107,119.99	\$3,799.96			\$30,108.91	\$131,368.00	\$53,000.00	\$30,690.00			
Delaware	107,427.98	85,582.98		55,616.39	21,105.82			8,859.77	21,045.00	800.00				
Maine	301,008.29	196,747.22	1,620.00	129,431.86	24,391.36			37,467.47	54,621.07	49,640.00				
Maryland	485,808.92	230,678.92		171,298.96	26,435.25			31,306.71	145,351.00	109,779.00				
Massachusetts	607,098.53	457,130.00	1,620.00	115,632.22	23,982.65			18,763.66	141,100.00	306,000.00				
New Hampshire	249,004.53	106,891.26	1,620.00	142,113.27	21,814.30			1,134.54	79,509.17	62,604.10				
New Jersey	531,710.21	192,683.31	1,620.00	136,209.13	26,666.64			20,033.94	136,380.50	252,646.40				
New York	2,326,361.97	594,569.75	1,620.00	458,078.79	40,148.61			93,102.35	607,276.00	800,785.11				
Pennsylvania	1,277,502.78	762,644.58	1,260.00	598,926.62	48,859.18			116,598.78	384,858.20	130,000.00				
Rhode Island	96,993.62	64,540.52		40,512.19	20,522.28			3,506.05	15,000.00	12,600.00				4,853.10
Vermont	263,495.30	139,879.30	1,620.00	85,171.59	22,055.51			25,578.39	75,000.00	40,700.00				7,916.00
West Virginia	693,825.53	420,705.53		319,286.65	31,912.64			67,886.24	205,530.00	62,900.00				4,690.00
Total	7,358,944.52	3,108,570.76	12,600.00	2,284,523.03	332,713.20	16,958.48	173,042.00	2,000,196.80	1,997,038.94	1,881,454.61	371,880.21	3,104,933.95	19,421.00	
Southern:														
Alabama	1,556,822.90	867,822.90		654,071.94	37,220.03			171,186.78	339,000.00	350,000.00				
Arkansas	1,093,053.46	722,204.46		538,543.78	33,217.36			141,874.16	272,030.00	98,821.00				
Florida	620,673.93	337,085.00	1,620.00	200,645.82	27,417.72			53,905.39	171,585.00	165,500.00				
Georgia	1,436,059.95	909,953.95	1,620.00	668,110.80	37,854.95			174,315.59	330,966.00	309,966.00				
Kentucky	1,113,599.59	826,049.59	1,620.00	625,981.53	32,387.96			26,432.70	170,500.00	117,050.00				
Louisiana	1,170,178.59	578,361.14	1,620.00	435,848.30	32,049.90			108,842.94	455,938.27	132,419.18				3,460.00
Mississippi	1,470,892.77	876,786.85	1,620.00	659,454.04	35,250.62			178,842.19	258,694.92	327,367.00				8,044.00
North Carolina	1,831,587.46	1,067,925.46	1,620.00	812,167.22	42,624.01			211,514.23	394,466.00	369,196.00				
Oklahoma	1,146,899.13	672,810.50	1,620.00	468,568.12	32,688.61			118,829.74	333,793.63	140,295.00				
South Carolina	994,791.77	616,867.07	1,620.00	461,957.51	32,487.60			116,829.74	325,000.00	51,724.70				1,200.00
Tennessee	1,233,000.35	824,148.15	1,620.00	623,494.36	36,450.19			162,583.60	223,100.00	182,362.20				3,390.00
Texas	2,500,329.96	1,466,322.39	1,620.00	1,056,695.50	50,515.24			275,252.46	384,216.70	647,448.87				2,342.00
Virginia	1,378,694.92	672,554.85	1,620.00	508,488.49	35,095.44			125,730.92	492,371.07	212,784.00				985.00
Total	17,546,586.78	10,385,396.24	16,530.00	7,714,027.81	470,259.63	173,042.00	2,000,196.80	4,036,835.59	3,104,933.95	3,104,933.95	19,421.00			

Central:	1,417,324.02	708,099.02	709,225.00	1,620.00	531,169.12	38,133.11	10,736.90	124,769.89	277,225.00	7,000.00	425,000.00
Illinois	1,247,889.70	572,673.70	675,216.00	1,620.00	433,581.40	33,414.27	...	104,038.03	376,800.00	296,346.00	2,070.00
Indiana	1,656,982.00	651,560.24	1,005,421.76	1,620.00	468,512.29	32,664.80	23,020.63	118,369.52	294,181.80	353,739.96	357,500.00
Iowa	1,215,001.78	481,355.52	733,646.26	1,620.00	323,026.48	29,120.22	50,228.73	77,360.09	137,816.90	477,054.02	118,775.34
Kansas	1,292,768.57	621,760.18	671,008.39	1,620.00	471,836.40	35,688.96	...	110,994.82	469,831.39	215,177.00	...
Michigan	1,022,982.36	611,010.78	411,971.58	1,620.00	458,982.90	32,213.31	...	116,574.57	183,971.78	244,973.09	12,500.00
Minnesota	708,638.68	747,554.75	456,103.53	1,620.00	564,917.54	35,886.93	1,656.98	143,403.30	177,500.00	177,158.00	33,630.44
Missouri	708,638.68	418,260.45	330,358.00	1,620.00	266,393.57	26,982.70	49,781.81	73,502.31	153,000.00	177,158.00	...
Nebraska	487,520.68	320,901.68	166,939.00	1,620.00	184,334.42	24,442.25	38,705.53	71,799.08	38,579.00	128,900.00	...
North Dakota	1,463,094.82	765,786.65	597,308.22	1,620.00	585,422.06	39,986.46	...	138,758.19	323,148.00	270,760.22	3,400.00
Ohio	469,189.15	323,978.70	139,210.45	1,620.00	175,125.28	24,233.30	59,839.87	69,170.25	81,000.00	38,210.45	...
South Dakota	1,126,907.86	601,529.69	525,378.17	1,620.00	451,633.76	32,703.17	1,214.38	112,537.33	183,490.00	342,088.17	...
Wisconsin	13,251,957.92	6,830,291.36	6,421,666.56	12,960.00	4,914,938.62	385,509.48	240,215.38	1,261,607.88	2,696,943.87	2,772,246.91	952,875.78
Total											
Western:	234,525.74	137,330.74	97,195.00	1,620.00	94,410.17	22,833.22	...	20,087.35	60,722.20	36,472.80	...
Arizona	1,229,098.40	553,533.02	675,565.38	1,620.00	414,446.82	37,464.80	...	100,001.40	396,628.38	278,937.00	...
California	490,546.09	279,501.09	211,045.00	1,260.00	158,977.29	24,638.47	27,393.83	67,229.50	92,500.00	118,005.00	540.00
Colorado	351,118.48	212,618.48	138,500.00	1,620.00	127,709.65	23,032.55	3,445.51	55,832.77	66,500.00	72,000.00	...
Idaho	473,120.96	227,110.21	246,010.75	1,260.00	118,162.50	23,030.42	32,217.74	52,439.55	87,128.91	158,881.84	...
Montana	182,104.59	95,253.59	86,851.00	1,200.00	40,493.58	20,583.19	11,955.08	21,021.74	47,205.00	39,646.00	...
Nevada	359,570.71	200,351.59	159,219.12	1,620.00	119,523.81	23,095.71	...	57,732.07	84,319.12	74,900.00	...
New Mexico	795,334.98	242,376.85	552,958.13	1,620.00	162,916.56	24,860.31	...	52,979.98	375,325.13	177,633.00	...
Oregon	308,446.54	173,459.78	134,976.76	1,260.00	85,130.44	22,132.38	13,607.42	51,339.54	84,355.76	50,621.00	...
Utah	686,701.84	307,697.41	379,004.43	1,620.00	210,598.38	27,091.95	...	68,387.08	148,991.67	230,012.76	...
Washington	291,918.70	132,985.91	132,985.91	1,260.00	67,441.38	21,368.92	19,571.91	49,290.70	70,172.79	62,813.00	...
Wyoming	5,402,487.03	2,588,175.67	2,814,311.36	11,520.00	1,599,810.58	270,131.92	108,193.49	596,329.68	1,513,848.96	1,299,922.40	540.00
Total											
Alaska	32,950.00	23,950.00	9,000.00	1,260.00	13,950.00	10,000.00	...	...	9,000.00	...	...
Hawaii	153,070.59	153,900.84	197,169.75	1,260.00	243,315.19	21,385.77	16,590.65	26,569.59	197,169.75	...	...
Puerto Rico	532,655.19	244,935.19	287,720.00	1,620.00	443,315.19	...	...	70,000.00	287,720.00	...	...
Unallotted	71,620.00	71,620.00	...	470.00	...	...	...	...	...	...	...
Grand total..	44,548,272.03	23,406,840.06	21,141,431.97	34,700.00	16,858,660.06	1,490,000.00	555,000.00	4,410,000.00	10,738,157.11	9,088,557.87	1,344,716.99

Miscellaneous Legislation

ACT OF 1939 TO PROHIBIT UNAUTHORIZED USE OF 4-H CLUB NAME OR INSIGNIA

AN ACT To prohibit the unauthorized use of the name or insignia of the 4-H clubs, and for other purposes

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That it shall be unlawful for any person falsely and with intent to defraud to hold himself out as or represent or pretend himself to be a member of, associated with, or an agent or representative for the 4-H clubs, an organization established by the Extension Service of the United States Department of Agriculture and the land grant colleges, for any purpose whatsoever; or for any person with intent to defraud to wear or display the sign or emblem of said 4-H clubs or any insignia in colorable imitation thereof for the purpose of inducing the belief that he is a member of, associated with, or an agent or representative for said 4-H clubs. It shall be unlawful for any person other than said 4-H clubs and those duly authorized by them, the representatives of the United States Department of Agriculture, the land grant colleges, and persons authorized by the Secretary of Agriculture, to use within the territory of the United States of America and its exterior possessions, for the purpose of trade or as an advertisement to induce the sale of any article whatsoever or for any business or charitable purpose, the recognized emblem of said 4-H clubs, consisting of a green four-leaf clover with stem and the letter H in white or gold on each leaflet, or any sign, insignia, or symbol in colorable imitation thereof, or the words "4-H Club" or "4-H Clubs" or any combination of these or other words or characters in colorable imitation thereof. If any person violates any provision of this Act, he shall be deemed guilty of a misdemeanor and, upon conviction thereof, shall be fined not more than \$300 or imprisoned not more than six months, or both, for each and every offense.

SEC. 2. The term "person" includes individuals, partnerships, corporations, and associations.

Approved, June 5, 1939 (53 Stat. L. 809).

UNITED STATES EMPLOYEES' COMPENSATION ACT

Explanation of "AN ACT To provide compensation for employees of the United States suffering injuries while in the performance of their duties, and for other purposes," approved September 7, 1916, as amended

The Employees' Compensation Act is not quoted in this publication, but the following benefits are provided by law. If a civil employee of the United States sustains an injury while in the performance of his duty, he is entitled to—

1. Medical, surgical, and hospital service and supplies, and transportation if necessary to obtain them.—Treatment must be obtained from United States medical officers and hospitals if practicable. If these are not available, then by physicians and hospitals designated by the United States Employees' Compensation Commission, a list of which will be found in the hands of the official superior or head of the establishment. Where there is no designated physician or hospital, or United States medical officer or hospital, any reputable physician licensed to practice medicine, or any hospital, may be employed.

2. Money benefits while employee is disabled for work.—Benefits begin on the fourth day of disability, or if leave with pay is taken, then on the fourth day after pay stops, and continue throughout the entire period of disability. If an employee is totally disabled, benefits are to be at the rate of two-thirds of the monthly pay (including value of subsistence and quarters, if furnished), but not more than \$116.66 nor less than \$58.33 a month, except when the monthly pay is less than \$58.33, when the monthly compensation shall be the full amount of the monthly pay. If an employee is partially disabled, benefits are to be at the rate of two-thirds of the loss of wage-earning capacity caused by the injury. If loss of wage-earning capacity is permanent, compensation is payable till death.

3. **Burial expenses.**—Burial expenses not to exceed \$200 and transportation of the body of a resident of the United States dying away from his home station are allowable if his relatives so desire.

4. **Money benefits in case of death.**—Total compensation cannot exceed two-thirds of the monthly pay of a deceased person, which monthly pay for computing compensation shall be considered to be not more than \$175 or less than \$87.50; but the monthly compensation cannot exceed the monthly pay. The widow or wholly dependent widower is entitled to 35 percent of the monthly pay of the deceased employee until death or remarriage; and, in addition, for each child under 18, 10 percent of the monthly pay until his death, marriage, or until he has reached the age of 18. One child under 18, if there is no widow or dependent widower, is entitled to 25 percent of monthly pay; each additional child under 18, 10 percent: (a) To be divided among the children equally; (b) to be paid to the child's guardian until the child's death, marriage, or he has reached the age of 18. Also compensation to parents, brothers, sisters, grandparents, and grandchildren, for eight years, or until death, marriage, or reaching the age of 18, if dependent on deceased. No compensation is payable if injury was caused by: (a) Willful misconduct, (b) intoxication, and (c) intention to bring about injury.

What To Do If Injured:

1. Report the injury to your immediate official superior without delay. This is important to protect you in case of dispute. Also, make note of the names and addresses of those witnessing the injury.

2. Obtain first-aid treatment. Do not neglect the small injuries. Sometimes blood poisoning or permanent disability or death results from neglecting a slight injury.

3. Treatment by the medical officer or dispensary of your establishment, or, if there is none, by the physician or hospital provided by the Compensation Commission to treat injuries, will cost you nothing. Your official superior has a list of such physicians and hospitals, and will give you an order for treatment.

4. Claim should be made promptly. Unless it is made within 1 year, the Commission is without jurisdiction. A form for this purpose may be obtained from your official superior.

5. An injured employee is entitled to have any claim for payment of compensation or medical or hospital service on account of an injury he believes was sustained while in the performance of duty on or after September 7, 1916, passed upon by the Compensation Commission.

EXTENSION OF ACT TO COOPERATIVE EXTENSION EMPLOYEES

The United States Employees' Compensation Commission has extended the benefits of the Compensation Act to cooperative extension employees holding appointment from the United States Department of Agriculture.

The benefits outlined in paragraphs 1 and 3 are available to cooperative extension workers who hold appointments from this Department and receive some salary from extension funds of Federal origin.

The money benefits listed in foregoing paragraphs 2 and 4 are based on pay received from funds of Federal origin only.

LAND-GRANT COLLEGE EMPLOYEES' RETIREMENT ACT

AN ACT To aid the States and Territories in making provisions for the retirement of employees of the land-grant colleges

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That, pursuant to the recognized obligations of governments to guarantee the social security of their employees and in order to provide for the retirement on an annuity, or otherwise, of all persons being paid salaries in whole or in part from grants of Federal funds to the several States and Territories pursuant to the terms of the Act approved July 2, 1862, for the endowment and support of colleges of agriculture and mechanic arts, and Acts supplementary thereto providing for instruction in agriculture and mechanic arts, for the establishment of agricultural experiment stations, and for cooperative extension work in agriculture and home economics, all States and Territories are hereafter authorized, notwithstanding

ing any contrary provisions in said Acts, to withhold from expenditure, from Federal funds advanced under the terms of said Acts, amounts designated as employer contributions to be made by the States or Territories to retirement systems established in accordance with the laws of such States or Territories, or established by the governing boards of colleges of agriculture and mechanic arts in accordance with the authority vested in them, and to deposit such amounts to the credit of such retirement systems for subsequent disbursement in accordance with the terms of the retirement systems in effect in the respective States and Territories: *Provided*, That there shall not be deducted from Federal funds and deposited to the credit of retirement accounts as employer contributions, amounts in excess of 5 per centum of that portion of the salaries of employees paid from such Federal funds: *Provided further*, That, for the purpose of making deposits and contributions in retirement systems in favor of any employee, in no event shall the deductions from any Federal fund advanced pursuant to the foregoing Acts be in greater proportion to the total deductions for such employee than the salary received under such Federal funds bears to the total salary from Federal sources: *Provided further*, That the deposits and contributions from funds of Federal origin to any retirement system established by a State or a land-grant college must be at least equaled by the total contributions thereto on the part of the individuals concerned, the State, and the counties: *And provided further*, That no deductions for the foregoing purposes shall be made from Federal funds in support of employees appointed pursuant to the terms of the foregoing Acts, whose salaries are paid wholly by the States or Territories: *Provided further*, That the provisions of this Act shall not apply to any employee paid in whole or in part from Federal funds who may be subject to the United States Civil Service Retirement Act, as amended.

Approved, March 4, 1940 (54 Stat. L. 39).

ACT OF 1944 CONCERNING THE USE OF PENALTY MAIL PRIVILEGE

AN ACT Relating to the use of the penalty mail privilege

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That all envelopes, labels, wrappers, cards, and other articles, bearing the indicia prescribed by law for matter mailed free of postage under the penalty privilege by all executive departments and agencies, all independent establishments of the Government, and all other organizations and persons authorized by law to use the penalty privilege, shall be procured or accounted for through the Postmaster General under such regulations as he shall prescribe. The head of each such department, agency, establishment, or other organization, or each such person, shall submit to the Postmaster General within sixty days after the close of each fiscal year a statement showing the number of envelopes, labels, wrappers, cards, and other articles bearing such indicia on hand at the close of such fiscal year.

SEC. 2. (a) The Postmaster General shall report to the Congress and to the Bureau of the Budget as soon as practicable after the close of the fiscal year ending June 30, 1944, and within ninety days after the close of each subsequent fiscal year, the number of envelopes, labels, wrappers, cards, and other articles bearing such penalty indicia used during such fiscal year by each executive department and agency, by each independent establishment, and by each organization and person authorized by law to use the penalty privilege.

(b) The Postmaster General shall, beginning with the fiscal year beginning July 1, 1944, report quarterly to the Congress and the Bureau of the Budget the number of envelopes, labels, wrappers, cards, and other articles bearing such penalty indicia procured or accounted for, through him, by each such department, agency, establishment, and other organization and person, together with the estimated number of pieces and weight of matter mailed free of postage under the penalty privilege and the estimated cost of handling such matter as determined by the cost ascertainment procedure of the Post Office Department.

(c) Based on the estimated cost determined in accordance with subsection (b), each such department, agency, and independent establishment, except the Post Office Department, shall include in its annual estimates of appropriations an amount representing the anticipated costs to the Post Office

Department of handling the penalty mail of such department, agency, or independent establishment.

(d) Within thirty days following determination and advice by the Postmaster General of the estimated cost of handling the penalty mail, each such department, agency, and independent establishment shall deposit in the general funds of the Treasury as miscellaneous receipts from its appropriations an amount equivalent to such costs.

SEC. 3. On and after August 1, 1944, no article or package of official matter, or number of articles or packages of official matter constituting in fact a single shipment, exceeding four pounds in weight shall be admitted to the mails under the penalty privilege, except (1) stamped paper and supplies sold or used by the postal service; and (2) books and documents published or circulated by order of Congress when mailed by the Superintendent of Public Documents or under the franking privilege.

SEC. 4. (a) Official matter not within the provisions of section 3 which is over four pounds in weight, if otherwise mailable, whether sealed or unsealed, including written matter, shall, if such matter does not exceed the limit of weight or size prescribed for fourth-class matter, be accepted for mailing upon the payment of postage at fourth-class rates.

(b) Shipments of official matter shall be sent by the most economical means of transportation practicable, and the Postmaster General may refuse to accept any such matter for shipment by mail when in his judgment it is in the public interest that it be forwarded by other means at less expense.

SEC. 5. Sections 1, 2, 3, and 4 of this Act shall not apply to the Department of War and the Department of the Navy, and their activities outside of the city of Washington, for the duration of the present war and six months thereafter.

SEC. 6. All executive departments and agencies, all independent establishments of the Government, and all other organizations and persons authorized by law to use the penalty privilege, are directed to supply as soon as practicable, all necessary information requested by the Post Office Department to carry out the provisions of this Act.

SEC. 7. There are authorized to be appropriated such sums as may be necessary to carry out the provisions of this Act.

SEC. 8. This Act shall take effect July 1, 1944.

Approved, June 28, 1944 (58 Stat. L. 394).

Extension Functions and Procedures

MEMORANDUM OF UNDERSTANDING

This memorandum has been the basis on which the extension work of the agricultural colleges and the Department has been conducted since the passage of the Smith-Lever Act on May 8, 1914. The memorandum in its final form was approved by the Secretary of Agriculture and the Executive Committee of the Land-Grant College Association.

WHEREAS, has or may hereafter have under its control Federal and State funds for extension work in agriculture and home economics, which are and may be supplemented by funds contributed for similar purposes by counties and other organizations and by individuals within said State, and the United States Department of Agriculture has or may hereafter have funds appropriated directly to it by Congress which can be spent for demonstration and other forms of extension work in the State of

THEREFORE, with a view to securing economy and efficiency in the conduct of extension work in the State of the President of Agricultural College, acting subject to the approval of the Board of of said College and the Secretary of Agriculture of the United States, hereby make the following memorandum of understanding with reference to *cooperative relations* between said College and the United States Department of Agriculture for the organization and conduct of extension work in agriculture and home economics in the State of

I. The Agricultural College agrees:

(a) To organize and maintain at said College a definite and distinct administrative division for the management and conduct of extension work in

agriculture and home economics, with a responsible leader selected by the College and satisfactory to the department of Agriculture;

(b) To administer through such extension division thus organized any and all funds it has or may hereafter receive for such work from appropriations made by Congress or the State Legislature, by allotment from its board of or from any other source;

(c) To cooperate with the United States Department of Agriculture in all extension work in agriculture and home economics which said Department is or shall be authorized by Congress to conduct in the State of

II. The United States Department of Agriculture agrees:

(a) To establish and maintain in the Department of Agriculture a States Relations Committee, pending the authorization by Congress of a States Relations Service, which shall represent the Department in the general supervision of all cooperative extension work in agriculture and home economics in which the Department shall participate in the State of and shall have charge of the Department's business connected with the administration of all funds provided to the States under the Smith-Lever Act.

(b) To conduct in cooperation with College all demonstration and other forms of extension work in agriculture and home economics which the Department is authorized by Congress to conduct in the State of

III. The College and the United States Department of Agriculture mutually agree:

(a) That, subject to the approval of the President of and the Secretary of Agriculture, or their duly appointed representatives, the cooperative extension work in agriculture and home economics in the State of involving the use of direct Congressional appropriations to the Department of Agriculture shall be planned under the joint supervision of the Director of Extension Work of and the agriculturist in charge of demonstration work of the United States Department of Agriculture in the North and West; and that the approved plans for such cooperative extension work in the State of shall be executed through the Extension Division of in accordance with the terms of the individual project agreements.

(b) That all agents appointed for cooperative extension work in agriculture and home economics in the State of under this memorandum and subsequent project agreements, involving the use of direct Congressional appropriations to the Department of Agriculture, shall be joint representatives of and the United States Department of Agriculture, unless otherwise expressly provided in the project agreements; and the cooperation shall be plainly set forth in all publications or other printed matter issued and used in connection with said cooperative extension work by either or the United States Department of Agriculture.

(c) That the plans for the use of the Smith-Lever fund, except so far as this fund is employed in cooperative projects involving the use of Department funds, shall be made by the Extension Division of the but shall be subject to the approval of the Secretary of Agriculture in accordance with the terms of the Smith-Lever Act, and when so approved shall be executed by the Extension Division of said

(d) That the headquarters of the State organization contemplated in this memorandum shall be at

IV. This memorandum shall take effect when it is approved by the President of and the Secretary of Agriculture of the United States and shall remain in force until it is expressly abrogated in writing by either one of the signers or his successor in office.

.....
President, Agricultural College

Date

.....
Secretary of Agriculture

Date

THE EXTENSION SERVICE CHARTER

Excerpts from the "Extension Service Charter," issued February 11, 1942, by Claude R. Wickard, Secretary of Agriculture, to M. L. Wilson, Director of Extension Work. (Basic relationships remain the same as during the war.)

The Extension Service has a vital responsibility in helping American farmers meet their obligations as producers and as citizens in the war for freedom.

No one can foresee all the tasks that Extension or any other agency may be asked to handle in the months ahead. Even so, every public official wants to know now, today, what it is he can do to contribute most to the grim business of winning this war. He wants to know this with certainty so that he may work with equal certainty, and with the assurance that other public officials will recognize his field of operations in order to avoid wasteful duplication and to insure harmonious and effective working relationships. Consequently, I am setting forth in this memorandum some of the wartime duties of the Extension Service and their relation to the work of other agencies.

I. General educational work in agriculture and home economics.

(a) First of all, I am looking to the Extension Service to carry forward on every sector of the farm front *the general educational work in agriculture and home economics* essential to the success of our wartime job. Since every program administered by this Department—research, adjustment, conservation, rehabilitation, marketing, and everything else—is being realigned to make the maximum contribution to the efficient production and delivery of essential farm products, it follows that *the educational program must, without exception, include all that is necessary to an understanding by rural people of each program individually and of all programs as a unified whole.*

(b) Each action agency in effectuating a credit, adjustment, marketing, or other program, must engage in certain types of informational work if it is to achieve intelligent farmer participation in that program. Where, then, is the dividing line between Extension's and the action agency's responsibilities for educational work? How can each know definitely the scope of its responsibility? No doubt these questions can best be answered by having among the agencies which are helping to carry forward agriculture's total war effort the determined kind of cooperation that recognizes no qualification. The State and county U.S.D.A. War Boards provide the meeting place for reaching this kind of understanding and clear assignment of functions. In the hope, however, that it will contribute to clear-cut, vigorous, and unflinching action in every theater of operations, I wish to make the following distinctions:

1. The Extension Service is recognized as the responsible subject-matter agency that taps the scientific and economic information of this Department and of the State experiment stations and uses this information in a practical way in guiding farm people on all phases of farming and homemaking in the most comprehensive sense.

2. The Extension Service is responsible for *all group or general educational work* essential to a fundamental understanding of all action programs; Extension should sponsor all officially called farm meetings for this purpose; it should otherwise see to it that no farmer or farm woman in America is left in the dark as to the why and how of all public effort affecting rural welfare.

3. Working principally with individual farmers in redeeming its responsibility for specific program effectuation and compliance, each action agency will engage only in such educational and informational work as is inherently part of the job of reaching the action program objective. Specifically: A rural rehabilitation supervisor will provide guidance to the individual borrower of Federal funds, but will not give general farm management assistance to all farmers in his area; the latter is the responsibility of the county agent. A technician of the Soil Conservation Service will aid the individual farmer to develop and execute a soil conservation plan for his farm; the Extension Service will handle general educational work on conservation and will cooperate with the Soil Conservation Service in farm planning to assure uniformity in farm management and related recommendations of the Extension Service and the Soil

Conservation Service. The Extension Service, working with AAA officials, will explain to farm people generally the background, scope, general nature, and limitations of the AAA program, but the AAA must of course negotiate with and provide information to the individual farmer in arranging for his participation in the program; AAA must also check compliance, assess penalties, and make payments.

4. Under no circumstances should individual doubts about responsibilities in any area result in public confusion or inaction. It is imperative that the broad educational effort of Extension and the specialized educational work of each action agency be well coordinated as a truly cooperative enterprise.

II. Specific wartime educational work.

War is bringing new problems almost hourly to every branch of agriculture. Many of these require widespread, rapid responses by farmers. We can foresee some of them in advance; but by no means all. Consequently, our concern is to have each State extension director do whatever needs to be done to assure prompt and complete educational work to meet situations as they arise. More specifically:

(a) We are producing more than ever before and our goals * * * must be larger, while still holding down on the production of a few basic commodities. Practically every farmer, as he plans to increase production of milk, eggs, soybeans, peanuts, or other things, needs technical information on how he can attain the goals for his farm with minimum labor, minimum use of fertilizer, with maximum efficiency, and with minimum sacrifice, if any, of his long-time conservation goal. Here Extension must be on the firing line to furnish technical guidance with accuracy and dispatch.

(b) Shortages of fertilizer, machinery, processing equipment of all kinds, and other things present special problems in practically every area. Farmers and extension workers together will have to use all the ingenuity at their command to reach the goals despite handicaps. * * *

(c) Some rationing in agriculture may be inevitable. Rationing is never pleasant. But farmers will suffer difficulties cheerfully if they *understand the necessity for the rationing*, the methods used to assure fairness in rationing, and what they may best do under the circumstances. Again, Extension has the responsibility for this type of *specific wartime educational job*.

(d) Probably no other single factor is so important in the Food for Freedom campaign and no other single thing has so many ramifications as that of price relationships. Here is a problem that is difficult even for those who devote full time to it. It is affected by various Federal activities as well as by an abnormal market situation. Every extension worker has the responsibility of keeping intimately informed on price relationships, marketing problems, and related factors, and of conducting widespread educational work to promote the fullest possible farmer-understanding. An increased marketing of range livestock and the orderly marketing of our record hog production will be achieved, for example, only if farmers obtain all the relevant facts and truly understand those facts.

(e) I am depending on Extension to train a much larger number of local volunteer leaders to help in carrying forward all phases of agriculture's wartime program.

(f) I look to you to keep all extension workers promptly informed of the specific educational jobs that we here at headquarters discover must be done. And as I said before, I look to every State director to take the initiative in his State as problems arise there.

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IV. Extension participation in program and policy formulation.

It goes without saying that during this war there will be constant adjustment in programs and policies. I want to have maximum consultation before, not after, decisions are made, though despite all good intentions vital decisions sometimes must be made on the spot and without the benefit of advice from experienced people in the field.

(a) Your membership on the recently established agricultural War Board, * * *, as well as extension membership on the State and county U.S.D.A. War Boards gives us assurance that we shall have the advantage of extension experience and judgment as changes are considered and agreed upon.

(b) However, as a further safeguard, I would like to have you establish as soon as possible a Committee on Wartime Extension Work which will meet with you on your call whenever you feel that the advice and guidance of State directors would help in formulating national plans and policies or when such consultation would otherwise help to get our job done. I shall, of course, look to you to bring the results from this cooperative endeavor to bear upon the work of the agricultural War Board and upon the thinking of the administrators of action programs.

V. Extension and the action agencies.

The Extension Service is the only organization in this Department and in the States and local communities which works constantly with every research, regulatory, service, and action agency. Consequently, it is necessary for Extension to have clear-cut and well-understood cooperative relationships with each; while I have already stated the over-all responsibility of Extension to the programs of other agencies, it is clear that the widely varying character of the programs requires some variation in relationships.

(a) If you and the agency administrators find it would be helpful to do so, you may, with the approval of the Office of the Secretary, enter into and widely distribute specific memoranda of understanding that spell out relationships in detail.

(b) While existing machinery at the State and county level seems to me to be adequate for the purpose, I can see that you may find it advisable here in Washington to establish more formal lines of consultation with the eight administrative groups of the Department in order to make sure that you are completely informed on all program matters, that the extension program is constantly adapted to current needs, and that you are in a position to keep State directors informed of all significant developments. Therefore, I authorize the establishment of an Extension Liaison Board, with yourself as Chairman, and with one representative designated by each of the eight program administrators of the Department, this board to meet on your call, and to effectuate final arrangements on all matters that may arise within the whole scope of Extension's responsibilities as covered in this memorandum.

VI. Special wartime programs in Extension.

All of the foregoing deals principally with educational work and with the relation of Extension to the action agencies. In addition, the Extension Service is in the best position to handle some of the special war tasks that involve not only educational but also organizational and other work. Without attempting now to give a complete list of assignments, I ask that the Extension Service assume the leadership in the following:

(a) Organize rural America for defense against destructive fires. * * *
The Forest Service is responsible for forest-fire prevention and control. The Extension Service should assume the responsibility for the balance of the field. Even in normal times farm fire losses are staggering. Now the danger is greater, and every loss of needed food and property is more costly. What can be done by voluntary organization of rural people should be done. If authorizing legislation and funds are provided by Congress, the start you make now will enable you to handle the bigger job more expeditiously.

(b) Organize and direct educational campaigns among farm people for improved nutrition and for the production of farm-home food supplies.

(c) Organize and direct campaigns and aid in organizing rural people for the general improvement of health.

(d) Organize and direct rural and community gardening.

* * * * *

(f) Aid in organizing cooperative marketing associations and in effecting any other arrangements necessary to assure that all food produced in the Food for Freedom program finds a satisfactory market.

(g) Organize and promote the effective functioning of rural discussion groups which consider the fundamental issues of the war and democracy's stake in it.

VII. Rural women and young people in the war effort.

(a) Probably no other group in this country is so well organized and so prepared and ready to carry more than a full share of the war load than are our farm women. The leadership is abundant and willing. As in other democracies fighting the Axis, the women of this country are coming forward to do the woman's work and much of the man's work, too. Many labor shortages are going to be overcome by women. Safeguarding health; conserving food and clothing; effecting family wartime economies; home processing of foods to relieve pressure on commercial stocks; collecting and conserving metals, paper, rags, glass jars, organizing rural fire control associations; inventorying and obtaining the loans of equipment for special jobs; helping in school-lunch programs; organizing and managing community food preservation centers; aiding in war-savings, Red Cross and related campaigns; and above all protecting the home—this great variety of tasks and many more will place rural women in the active service list.

I am depending upon home demonstration workers everywhere to take the leadership in helping the woman's army of rural America fulfill its role in this war.

(b) Likewise rural young people, including 4-H Club members, have a most important and strategic part in meeting wartime needs. Already young people are making a contribution to the Food for Freedom campaign. Younger farm boys are helping run the farm while older boys are joining the armed forces. In the conservation and collection of needed materials—in fact in doing all the things listed immediately above—our rural young people will play an increasingly important part. These responsibilities and this training will develop much needed rural leadership now and for the future.

VIII. A wartime financial program for Extension.

I recognize that these assignments of responsibility place a very heavy load on extension workers. Therefore, I should like to have you (in consultation with the Committee on Wartime Extension and the Extension Committee on Organization and Policy) examine the present resources of the Federal and State Extension Services with a view to making such *modifications all along the line as will result in maximum absorption of the cost of this program within existing funds*. If, however, you find that the total wartime program outlined herein cannot be accomplished efficiently with present resources, I shall be glad to receive from you a supplementary estimate of Extension's financial requirements. I must of course consider any such estimate in relation to the total financial requirements of the Department. Moreover, any recommendation I may be able to make must be submitted to the Bureau of the Budget.

FARM ORGANIZATIONS—RELATIONS

The Act of Congress approved May 8, 1914, and supplemental acts thereto, established cooperative agricultural extension work between the Federal Department of Agriculture and State agricultural colleges. Section 2 of that act defines the work as follows:

"SEC. 2. That cooperative agricultural extension work shall consist of the giving of instruction and practical demonstrations in agriculture and home economics to persons not attending or resident in said colleges in the several communities, and imparting to such persons information on said subjects through field demonstrations, publications, and otherwise; and this work shall be carried on in such manner as may be mutually agreed upon by the Secretary of Agriculture and the State agricultural college or colleges receiving the benefits of this act."

It is thus made clear that the work of the cooperative extension employees, whether county agents, home demonstration agents, boys' and girls' club agents, or other cooperative extension workers, is educational. These extension workers are public teachers paid with money largely raised from all of

the people by taxation and are charged with giving instruction and practical demonstrations in agriculture and home economics. Their work covers the entire rural field, which includes economic production, economic marketing, and the development of better home, community, and social conditions.

As they are public teachers it is not a part of the official duties of extension agents to perform for individual farmers or for organizations the actual operations of production, marketing, or the various activities necessary to the proper conduct of business or social organizations. They may not properly act as organizers for farmers' associations; conduct membership campaigns; solicit membership; edit organization publications; manage cooperative business enterprises; engage in commercial activities; act as financial or business agents, or take part in any of the work of farmers' organizations, or of an individual farmer, which is outside of their duties as defined by the law and by the approved projects governing their work. They are expected, however, to make available to organizations such information as will be helpful to them and contribute to the success of their work.

The various Federal laws provide that cooperative extension work shall be conducted in such manner as shall be mutually agreed upon by the Secretary of Agriculture and the State agricultural colleges. By an agreement between these agencies an extension director located in each State is the representative of both the college and the Department. He submits projects for extension work to the Secretary for approval.

In carrying out these projects the law provides that no Federal Smith-Lever money except \$10,000 per State shall be paid to the States for cooperative extension work until—

“* * * an equal sum has been appropriated for that year by the legislature of such State, or provided by State, county, college, local authority, or individual contributions from within the State, for the maintenance of the cooperative agricultural extension work provided for in this act.”

Under the Agricultural Appropriation Act of 1919, provision was made that—

“* * * moneys contributed from such outside sources * * * shall be paid only through the Secretary of Agriculture or through State, county, or municipal agencies, or local farm bureaus or like organizations cooperating for the purpose with the Secretary of Agriculture.”

This makes it very clear that the law contemplates cooperation with farmers' organizations willing to cooperate in the work with which the cooperative extension agent is charged. It is the duty of the extension agents to render such assistance whenever possible in his teaching capacity to any agricultural organizations desiring it. Furthermore, the work of these extension agents can be the most effective where it is carried on with organized groups of rural people. It is entirely proper for any agricultural organization desiring to cooperate financially in the work of the extension agents to contribute funds for the support of such work, and these funds may be accepted legally by the extension service of the agricultural colleges and by the Federal Government for work on approved projects.

In short, it is the business of the extension agent to cooperate with all agricultural organizations which desire to cooperate on approved projects. If more than one organization exists in a county, he must cooperate with all fairly and impartially in the educational work in which they are mutually interested.

The Department of Agriculture must necessarily consider in its administration of Federal cooperative extension funds the laws which have been passed by the various State legislatures in accepting these funds and under which agreements have been made with those States for conducting this work. If special provisions relating to the methods of cooperation with agricultural organizations or other agencies are contained in the State laws, which do not conflict with the Federal laws, it is clearly the duty of the Secretary of Agriculture to accept such provisions in a cooperative project.

POLITICAL ACTIVITIES OF EXTENSION EMPLOYEES

Memorandum between United States Department of Agriculture and Association of American Agricultural Colleges and Experiment Stations, approved March 6, 1916

The permanent success of the system of cooperative agricultural extension work now being established in the United States will depend absolutely on the maintenance of an impartial and nonpolitical service. The general interests of the United States Department of Agriculture and the State colleges are also involved in the problem of keeping this cooperative extension service wholly free from political influences. It is therefore essential that extension officers and agents of whatever class or grade and whether separately or jointly employed by the Department, college, or county should strictly avoid entangling alliances with National, State, or local politics, and should not be in any measure under the influence or control of political agents.

In order that there may be a good understanding regarding the relation of extension employees to political activities the Department therefore declares its intention to require that all extension agents holding its commission shall conform to Civil Service Rule 1, as interpreted by the Civil Service Commission, and to extend the application of this rule to such agents as are not in the classified service.

The essential features of this rule are as follows:

"No person in the executive civil service shall use his official authority or influence for the purpose of interfering with an election or affecting the results thereof. Persons who by the provisions of these rules are in the competitive classified service, while retaining the right to vote as they please and to express privately their opinions on all political subjects, shall take no active part in political management or in political campaigns. * * * No discrimination shall be exercised, threatened, or promised by any person in the executive civil service against or in favor of an applicant, eligible, or employee in the classified service because of his political or religious opinions or affiliations."

Political activity under this rule is interpreted to include participation in political organizations in an official capacity, organizing, conducting, or addressing political meetings, soliciting votes, candidacy for office, or in general "political leadership or becoming prominently identified with any political movement, party, or faction, or with the success or failure of any candidate for election to public office."

It is expected that the colleges also will hold their extension officers and agents, whether separately or cooperatively employed, to the same rigid limitations of political activities, and the importance of insistence on this matter is strongly urged at this time.

It is realized that the spirit with which extension employees accept and personally follow the principles involved in the regulations on this matter will be the most important factor in determining the success or failure of the effort to secure and maintain a thoroughly impartial and effective extension organization and force. We ask, therefore, that all members of the extension force throughout the United States give careful attention and loyal support to the means taken to keep their organization free from political bias and influence, realizing that to their hands is committed an educational system of vital importance to the prosperity, efficiency, and general welfare of our beloved country.

ADVISORY ASSISTANCE TO VETERANS

Effective April 18, 1944, the War Food Administrator and the Secretary of Agriculture concurring, requested that the Extension Service, with and through the cooperating State extension services, proceed as expeditiously as possible to establish county agricultural advisory committees or groups under the leadership of the county agricultural agent for the purpose of rendering the type of advisory service needed.

The following plan rendering advisory assistance to returning veterans wishing to engage in agricultural pursuits has been suggested:

1. The War Food Administration, through the cooperative Agricultural Extension Service, will establish as soon as possible an advisory group or committee in each agricultural county, on a nonpaid basis, to render advisory assistance to returning war veterans (and others) wishing to engage in agricultural pursuits. The local county agricultural agent, under the supervision of the State extension director, will be responsible for the establishment of such an advisory group and will serve as liaison representative between the advisory group and the local selective service board or boards.

2. The county agricultural advisory group will arrange to provide advisory assistance to all returning veterans interested in becoming established in agriculture and desiring such assistance. Such assistance should include advice on such matters as the type or types of farming suitable to the different natural areas within a given county, amount of capital required, safe margins of indebtedness, sources of credit of different types, size of units necessary to maintain a satisfactory standard of living and permit retirement of indebtedness, satisfactory and equitable partnership agreements and leasing arrangements, sound operating practices and similar matters. To the extent feasible, the number and types of farming opportunities available within the county where veterans might become established will be ascertained and made available to interested veterans. In addition to assistance rendered by the advisory committee or representatives thereof to individual veterans through personal contacts, this committee will be responsible for determining the specific items of practical and factual information relating to local agriculture which should be assembled locally from appropriate sources and made available as guidance material for consideration by returning veterans. Although these committees will have no direct responsibility in connection with any administrative programs offering possible assistance to veterans, they can be helpful through referring veterans to the nearest representative of agencies administering such programs.

3. The membership of the advisory committee should be predominantly farm people familiar with agricultural conditions in the various sections of the county. However, other private citizens and employees of public agencies in a position to contribute to this effort should be given consideration as members of such a committee or collaborators therewith.

4. The advisory services of this committee should be made available to all returning veterans wishing such assistance. To facilitate the rendering of such assistance it has been agreed that the reemployment committeeman of local selective service boards will advise returning veterans interested in becoming established in agriculture of the assistance available and will refer each veteran wishing such assistance to the local county agricultural agent as liaison representative of the local advisory committee. In cases where a returning veteran wishes to become established in agriculture in a different State the name of the State extension director of the State involved will be provided the veteran as a point of first contact.

5. Although the Extension Service is charged with leadership responsibilities in getting this agricultural advisory service to veterans established and functioning properly, the assistance of other local representatives of agricultural agencies functioning in the respective counties should be utilized to the maximum extent possible in insuring the most effective advisory service to interested veterans.

Use of Extension Funds

AGENCIES TO HANDLE CONTRIBUTIONS FROM OUTSIDE SOURCES

The following item regarding contributions of public and private agencies to enterprises involving cooperation with the Department of Agriculture, contained in the agricultural appropriation act of 1919, applies to all funds used for cooperative extension work.

That hereafter in carrying on the activities of the Department of Agriculture involving cooperation with State, county and municipal agencies,

associations of farmers, individual farmers, universities, colleges, boards of trade, chambers of commerce, or other local associations of business men, business organizations, and individuals within the State, Territory, district, or insular possession in which such activities are to be carried on, moneys contributed from such outside sources, except in the case of the authorized activities of the Forest Service, shall be paid only through the Secretary of Agriculture or through State, county or municipal agencies, or local farm bureaus or like organizations, cooperating for the purpose with the Secretary of Agriculture.

AGRICULTURAL TRAINS

Expenses connected with exhibits and demonstrations on railroad cars or trains run in cooperation with railroads or other agencies and salaries of persons connected therewith must not be paid from Smith-Lever or Bankhead-Jones funds. An agricultural train is a train carrying speakers with or without apparatus or exhibit materials and making stops at stations along the railroad line at which addresses on agricultural subjects are delivered or exhibits shown on the train or in its immediate vicinity. This prohibition does not apply to cars used by the college to transport demonstration material for use by extension agents at meetings held in different parts of the State, and does not apply to Capper-Ketcham funds.

BANK DEPOSITS OF FEDERAL FUNDS

Custodians, within the States, of Federal cooperative extension funds have been required to keep separate accounts for such Federal funds for which deposit accounts are maintained. This original requirement was primarily for the purpose of safeguarding the rights of the Federal Government to any interest that might accrue on such deposits. It now appears that no interest is being paid on demand deposits of Federal funds, with one exception (Puerto Rico), so the principal reason for the requirement—which was not a statutory one—of separate bank deposits has been eliminated.

Accordingly, if it be administratively determined that the procedure recommended will enable your Department (USDA) to ascertain whether the conditions of the respective grants have been fully complied with, and the interests of the Government otherwise are fully protected, this office will no longer require that separate bank deposit accounts be maintained for such funds when no question of interest thereon is involved. (Letter from Comptroller General of the United States, July 25, 1941.)

EXAMINATION OF ACCOUNTS

Circular letter of the Secretary of Agriculture, February 1, 1929

The authority and the responsibilities of the United States Department of Agriculture in connection with the administration of the Federal acts for agricultural * * * extension work require the keeping of a separate account on the funds under each of the acts, supported by properly approved and certified vouchers in each case.

Hereafter all officers of the Department of Agriculture examining expenditures under the Hatch, Adams, and Purnell Acts, and the Smith-Lever and other extension Acts and offset funds in connection therewith shall examine the original vouchers and subvouchers supporting the entries, except as hereinafter provided.

In the course of such examinations items frequently require explanation which can be given only by the directors and those in immediate charge of projects. Hence the original invoices, vouchers, and subvouchers supporting the accounts must be kept and conveniently filed for ready access at the headquarters of the * * * Extension Service, so that in conjunction with the examination of the accounts the necessary conference may be had with directors, project leaders, or others locally in charge.

A few States have inadvertently passed laws which conflict to some extent with these requirements. It is requested that this be remedied as soon as practicable. For the time being in such cases certified copies of the original vouchers and subvouchers, accompanied by canceled payment checks showing the invoices covered, will be accepted. The originals, however, must be made available for inspection when required.

EXHIBITS AT FAIRS

Exhibits prepared for fairs and paid for from cooperative extension funds must be confined to those illustrating definite phases of extension work. Exhibits showing in a general way the equipment and work of the college or experiment station must not be paid for from these funds. These funds must not be used to relieve fair associations of expense for buildings, installation, labor, judging of exhibits, admission fees, etc., which they would otherwise bear, or to pay for exhibits of agricultural or other products or resources of communities, counties, or States. In general, these funds should be sparingly used for exhibit purposes, and should be confined to those illustrating definite phases of extension work.

FEDERAL EXCISE TAX

State extension services may purchase for their exclusive use taxable articles such as adding machines and calculating machines, tax free under exemption certificates. However, there are no provisions of law or of the regulations whereby an agency of the Government may obtain a blanket exemption from tax on articles purchased for its exclusive use. If it is impracticable to furnish a separate certificate for each order or contract with the particular manufacturer, producer, or importer, an exemption certificate covering all purchases during a period not to exceed six (6) months will be acceptable.

The following statement summarizes two changes in the Revenue Act of 1943 relating to excise taxes on expenditures for transportation and communication services and gives further exemptions by the Acting Secretary of the Treasury:

The Revenue Act of 1943 amended section 3466 (a) of the Internal Revenue Code (relating to exemptions from tax on telegraph, telephone, radio, and cable facilities) to read as follows:

(a) No tax shall be imposed under section 3465 upon any payment received for services or facilities furnished to any State, Territory of the United States, or political subdivision thereof, or the District of Columbia. * * *

The Revenue Act of 1943 also amended section 3469 (f) (relating to governmental exemption from tax with respect to transportation of persons) to read as follows:

(1) *Governmental exemption.* The tax imposed by this section shall not apply to the payment for transportation or facilities furnished to any State, Territory of the United States, or political subdivision thereof, or the District of Columbia * * *.

Under the provisions of the Revenue Act of 1943, therefore, States and counties were exempted from the payment of these excise taxes, but the Federal Government was not.

Under the date of April 29, 1944, the Acting Secretary of the Treasury, John L. Sullivan, issued the following authorization:

By virtue of the authority vested in me by section 307 (c) of the Revenue Act of 1943, exemption is hereby authorized: (1) from the taxes imposed by section 3465 of the Internal Revenue Code (26 U. S. C. 3465) as to any payment for telephone, telegraph, cable, radio, or leased wire services or facilities furnished directly to the United States and *for which payment is made directly by the United States, Provided*, that nothing in this authorization shall be construed to authorize any exemption as to payments for services or facilities furnished to a contractor, or other person, operating under a contract to perform work on behalf of, or to furnish articles or materials to, the United States Government or any agency thereof: (2) from the tax imposed by section 3469 of the Internal Revenue Code (26 U. S. C. 3469) as to any payment for transportation of persons *furnished to the United States upon a United States Government transportation request*:

(3) From the tax imposed by section 3475 of the Internal Revenue Code (26 U. S. C. 3475) as to any payment for transportation of property to or from the Government of the United States *shipped on a United States Government bill of lading*.

Unless sooner terminated this authority shall expire at the close of the last day of the month immediately preceding the first month which begins six months or more after the date of the termination of hostilities in the present war.

The act exempts from excise taxes purchases and other expenditures by the States, Territories of the United States, or political subdivisions thereof, and the sources of the funds out of which expenditures are made appear to be immaterial.

Since Federal-grant funds are allocated for expenditures by the States in accordance with approved plans and projects, they will not be subjected to excise taxes.

It will be satisfactory to use the exemption certificate, form 731, by crossing out the words, "by the United States" and listing "..... State Extension Service" in the space for Government agency or service account of which exemption is authorized.

HEAT, LIGHT, POWER, AND JANITOR SERVICE

Charges for heat, light, power, and janitor service must be based on the actual service rendered to the extension service of the college.

INCOME TAX

Decisions of the Supreme Court of the United States and section 4 of the Public Salary Tax Act of 1939 (5 U. S. C. 84a) have settled definitely that State employees are no longer immune from Federal income taxation, or Federal employees from State income taxation. In other words, a State extension worker's entire salary from all sources is now subject to both Federal and State income tax laws.

INTEREST ON FEDERAL FUNDS

Inasmuch as interest does not accrue on Federal grant funds deposited in many States, it will no longer be necessary to require banks in which such funds are deposited by State extension serv-

ices and no interest accrues thereon, to execute annual interest certificates. In lieu thereof, State agricultural colleges in such States should certify annually that no interest has accrued on such Federal extension funds, such certification to be made on certificate that will be provided on future copies of the annual financial report form.

LIMITATION ON SALARIES PAID FROM CAPPER-KETCHAM FUNDS

The Capper-Ketcham Act of May 22, 1928, provides:

That (1) at least 80 per centum of all appropriations under this act shall be utilized for the payment of salaries of extension agents in counties of the several States to further develop the cooperative extension system in agriculture and home economics with men, women, boys, and girls; (2) funds available to the several States and the Territory of Hawaii under the terms of this act shall be so expended that the extension agents appointed under its provisions shall be men and women in fair and just proportions.

These salary limitations do not apply to funds from sources within the States used to offset Capper-Ketcham funds.

LOSS OR MISAPPLICATION OF FUNDS

Section 5 of the Smith-Lever Act provides:

That if any portion of the moneys received by the designated officer of any State for the support and maintenance of cooperative agricultural extension work, as provided in this act, shall by any action or contingency be diminished or lost or be misapplied, it shall be replaced by said State to which it belongs, and until so replaced no subsequent appropriation shall be apportioned or paid to said State, and no portion of said moneys shall be applied, directly or indirectly, to the purchase, erection, preservation, or repair of any building or buildings, or the purchase or rental of land, or in college-course teaching, lectures in colleges, promoting agricultural trains, or any other purpose not specified in this act, and not more than five per centum of each annual appropriation shall be applied to the printing and distribution of publications.

Where Federal extension funds are lost on account of the failure of a bank in which the funds were deposited, or otherwise, or are diminished or misapplied, they shall be replaced by the State and no subsequent apportionment of Federal funds can be made until such replacement. The loss cannot be deducted from the next installment from the Government.

MATERIAL ORDERED IN ONE FISCAL YEAR AND PAID FOR IN ANOTHER

Small items such as subscriptions to magazines and rent of telephone instrument reaching into the previous or the next fiscal year may be allowed when the service is on an annual continuous basis, making it impractical to split the vouchers to coincide with the fiscal year. Toll charges should be paid from funds of the fiscal year in which incurred.

OFFSET FUNDS

The Federal extension acts provide that each State shall offset from funds appropriated by the legislature, or provided by State, county, college, local authority, or individual contributions from

within the State, all of the Federal Smith-Lever funds except \$10,000, all the farm-forestry extension funds, all of the Federal Capper-Ketcham funds except \$20,000, and all the Bankhead-Flannagan funds. The sums provided by the 1939 act for further development of agricultural extension work and by the Bankhead-Jones Act do not require matching, but in order to be eligible for the Bankhead-Jones grants, offset must be made of all Federal funds requiring matching except the amounts provided for in the Bankhead-Flannagan Act. Also, all Federal funds requiring matching must be offset before Bankhead-Flannagan funds, which also require offset, become available.

Federal extension funds authorized under the Bankhead-Jones Act of June 29, 1935, and the Further Development Act of April 24, 1939, do not require offset by the States. The following paragraph appears in title II, section 21, of the Bankhead-Jones Act:

Allotments to any State or the Territory of Hawaii for any fiscal year from the appropriations herein authorized shall be available for payment to such State or the Territory of Hawaii only if such State or the Territory of Hawaii complies, for such fiscal year, with the provisions with reference to offset of appropriations (other than appropriations under this section [and section 23 of this title]) for agricultural extension work.

Funds from any source used by any State or Territory as offset to Federal extension funds must be used under projects approved by the Secretary of Agriculture for the same purposes and accounted for in the same way as Federal extension funds.

PUBLICATIONS—CONTENTS

Publications prepared, printed, and distributed with cooperative extension funds must be confined exclusively to those containing "useful and practical information" on subjects relating to agriculture and home economics, prepared in form suitable for use in extension work and certified to by the extension director as in "furtherance of the purpose" of the Smith-Lever Act.

RADIO

The United States Department of Agriculture is willing to agree with the colleges on the operation and use of radio equipment from Federal extension funds only to the extent that it is used for the definite purpose of extending timely and specific information in agriculture and home economics by the extension service of the college. The announcement of college courses, and the furnishing of musical and other entertainments are not regarded as extension work.

Extension funds of Federal origin or offset thereto, may be used for payment of travel and expenses of 4-H Club members to participate in National or State radio programs sponsored by the Federal or State Extension Services.

RESERVE FUNDS

In case it should appear that the college will be unable to spend any portion of Federal funds, such Federal funds should be placed in reserve. It should be recalled, however, that in order to be en-

titled to Bankhead-Jones funds for the coming year all Federal extension funds requiring offset except Bankhead-Flannagan funds must be offset before Bankhead-Jones extension funds become available. Funds budgeted as "reserve" or not allotted to any approved project should not be expended for any purpose until the Department has approved their use for particular projects.

SABBATIC LEAVE

Requests for sabbatic leave for study in the interest of approved extension projects where extension funds are to be used for salary of the extension worker should be submitted to the Department for consideration prior to the beginning of such leave.

SERVICES OF RETIRED FEDERAL EMPLOYEES

Extension funds of Federal origin, or offset thereto, paid over to States and disbursed by them, may be used in payment for services rendered to State extension services by former employees of the Federal Government who are receiving retirement pay from the Federal Government. This is in accordance with a ruling of the Solicitor of the Department of Agriculture, dated December 22, 1939, that such retired employees would not be considered as holding an appointment to any appointive office, position, or employment under the United States, which is prohibited by Section 204 of the Act of June 30, 1932.

SUBSCRIPTION TO NEWSPAPERS

Subscriptions by the State extension service to a limited number of daily or weekly papers in representative areas of the State may be allowed if they are to be used by the extension editor in lieu of the clipping service for study of the use by editors of copy sent them by the extension editor.

TAX EXEMPTION ON TRANSPORTATION

Item (f) of Section 3469, "Tax on transportation of persons, etc." of the Internal Revenue Code specifically provides for exemption of such tax on transportation furnished to any State purchased with Federal or State funds. Persons claiming exemption must surrender a separate exemption certificate for each ticket purchased (Form 731, revised October 1941) in cases where standard forms of Government (Federal, State, or local) transportation requests are not used. Where such standard forms are used the exemption certificate is not necessary.

TRANSCRIPTION OF TALKS

Cost of preparing transcription of talks on agriculture and home economics by extension workers and other college personnel on subjects relating to approved projects are chargeable to funds of Federal origin or offset thereto. Musical transcriptions or the purchase of phonograph records for broadcasting purposes are not proper charges.

TRANSFER OF FUNDS

A land-grant college designated by the State legislature to receive the benefits of the Smith-Lever Extension Act and subsequent acts has no authority to transfer funds to any cooperative institution or agency and cannot relieve itself by any cooperative agreement from full responsibility for accounting for the use of all such funds or from the direct administration of the cooperative extension work in the State.

The Comptroller General of the United States in his decision of January 27, 1936, stated that since there is no Federal law authorizing the transfer of Federal funds for temporary use to a State account, such procedure is illegal.

TRAVEL EXPENSE—MISCELLANEOUS

The following miscellaneous items of travel expense may be incurred:

Occasional trips to give counsel relating to the management of State farms; subject-matter instruction talks before groups of Smith-Hughes teachers; lectures to State prison classes in agriculture; and expenditures for purposes similar in nature to the foregoing.

Expense of county extension agents in taking 4-H Club members to 4-H camp if the agents remain to participate in giving camp instruction or to receive instruction and provided bringing the 4-H members does not appreciably increase the cost of the agents' travel.

Expenses of a few trips outside their own county by farm women or others substituting for the specialist or supervisor in giving talks at achievement days provided the talks are such as distinctly to further progress on an approved project and not simply entertaining talks.

Expenses of a trip by head of a college department or member of the college or experiment-station staff for the purpose of preparing or supervising an effective extension project exhibit such as one on the subject of grasshopper control when there is no entomology project or specialist, provided the purpose is to extend practical information of interest to farmers and not to advertise the college department, and provided the exhibit is prepared at the request of the State director of extension.

TRAVEL OF EXTENSION EMPLOYEES OUT OF STATE

Cooperative extension funds may be used for expenses outside the State:

(1) In traveling to conferences called jointly by the Federal Extension Service and the Committee on Extension Organization and Policy of the Association of Land-Grant Colleges and Universities.

(2) In traveling to conference with officials of the Federal Extension Service.

(3) In bringing into the State persons to specifically advise extension workers in conference on approved projects.

(4) When necessary in bringing in persons whose employment is under consideration or in visiting such persons up to a reasonable expense.

(5) No other expenses for travel outside the State may be charged to these funds, except those which will further in some definite way the work of a regularly approved project.

Travel outside the State for commercial purposes such as the purchase of livestock and seeds for individuals or groups of individuals should be borne by those directly benefited.

WITHHOLDING SALARY FUNDS

The Department will raise no objection to the plan followed in several States of withholding by the college of amounts from the salaries paid extension employees sufficient to cover their contributions to retirement and disability funds. The salary voucher should reflect the transaction and be approved by the State extension director. The college simply acts as an agent for the employee. The authorization card signed by each employee should be on file as well as the monthly statement to the insuring organization showing payment made for each individual extension employee covered by a check from the college business office.

PURPOSES FOR WHICH FUNDS OF FEDERAL ORIGIN AND OFFSET THERETO MAY NOT BE USED

Funds from Federal sources and from sources within the State or Territory used to offset Federal funds MAY NOT be used for any of the following purposes:

Animals.—Feeding and caring for animals belonging to 4-H Club members, even when such animals are used as exhibits at fairs.

Announcement of courses.—Printing or distributing announcements of courses offered by the colleges, programs of college meetings, or other college announcements.

Books.—The purchase, care, and distribution of books that are to be circulated in farming and other communities.

Equipment or services.—Any equipment or services for which the State director of extension agrees the cost seems unreasonably high or unnecessary in relation to their utility value to extension work.

Certification work.—Grain, seed, and chick certification work. Poultry projects having to do with the inspection and certification of R.O.P. breeding flocks should be considered as regulatory work and should be financed either by the producers themselves, or by a specific State appropriation for the purpose.

Correspondence courses.—Correspondence courses, unless such courses definitely further an approved project.

County conservation association funds.—County agricultural conservation funds may not be used for payment of salaries or part salaries of extension workers. Effective for services rendered on or after September 1, 1936, no payment may be made by a county agricultural conservation association or county control association to a county agricultural agent or other employee of

the Extension Service being paid in whole or in part from funds furnished by the Federal Government, regardless of whether or not such payment is a part of such person's regular salary or in addition to such salary.

Farm organization officials.—Salaries, travel, or other expenses of officials of farm bureaus or other organizations incurred in connection with extension work because such officials are not extension employees.

Farmer institutes.—Farmers' institutes, unless they are made a part of a special project agreement for this purpose.

Honorariums.—Payment of honorariums to extension employees of another State. Honorariums to other than cooperative employees should be modest in amount and strictly in furtherance of an approved project.

Honorariums to members of college or university faculty or others to lead in singing or recreation at Farm and Home Week or other conferences at the college, including the State extension conference.

Lectures.—Salaries or expenses of lecturers at college courses of instruction, such as short courses held at the colleges.

License plates.—Purchase of license plates and campus tag plates for automobiles and trucks.

Listing of commercial firms.—Printing announcements of contests that carry the names of commercial firms offering prizes. Listing the names of commercial firms could be construed as advertising.

Membership fees.—A membership fee to the Association of Land-Grant Colleges or other organization.

Musical entertainment.—Expenses of musical entertainment given in connection with demonstrations, meetings, or extension schools.

Outstanding vouchers.—Outstanding vouchers will not be paid unless copies of bills are available and unless they can be recorded and sent later to the Federal examiner for final approval.

Payment of salaries of college officers.—Payment of any portion of salary of college officers, unless they regularly perform duties pertaining to extension work under approved project agreements or plans of work that set forth the nature and extent of these duties and the portion of their salaries which is to be paid for their performance.

Printing of proceedings.—Printing and distributing reports of proceedings of farm or other organizations, even though the subject matter of these proceedings relates wholly to agriculture and home economics.

Purchase of permanent equipment.—Purchase of permanent equipment, such as desks and typewriters, for use in county offices *except where annual inventory of such equipment is to be made by the college.*

Purchase of items of award.—Purchase of uniforms, prizes, badges for merit, pennants, or other insignia used in connection with extension work, or for travel in connection with the purchase of such things.

Purchase of seeds, fertilizers.—Purchase of seeds, fertilizers, or other materials for distribution to farmers or others, or for use in field demonstrations, except when it can be clearly shown that provision for such demonstration could not be made in any other way.

Rent.—Rent of college buildings.

Reports, lists, and songbooks.—Reports of experiments; publication of songbooks, except for use by extension workers; publications intended for use in schools; lists of breeders; or other private enterprises. Purchase of songbooks for 4-H Club work or when such books are needed by the extension service for conducting its work, either at the college or at camps away from the college, is permissible. However, purchase of such books to be given away or sold to club members or anyone else is not permissible.

Salary advance.—Salary advances to part-time extension workers who are to be paid later by some agency. Such use of extension funds in revolving funds is a violation of a ruling by the Solicitor of the Department of Agriculture in a letter of May 22, 1936.

Sale of bulletins and supplies.—Payment of costs of bulletins and supplies that are later to be sold. This is in accordance with a ruling by the Solicitor of the Department, dated June 30, 1938.

Sales tax.—Payment of State sales tax or State use tax which constitutes a direct charge against Federal grant funds.

Authority cannot be granted to pay the State sales tax on materials purchased with Federal funds from the applicable appropriations, and periodically transfer the amount of such taxes from other institutional funds. The Comptroller General, on August 8, 1934, ruled that an Administrative officer may not, for the sake of administrative expediency, deliberately charge the wrong appropriation with the intention of effecting subsequently an adjustment thereof.

Travel funds subsequently reimbursed by counties.—Travel with subsequent reimbursement by the counties in which the travel was incurred by extension workers. Funds used in this manner should be credited to the original accounts, rather than to a special account.

Travel expenses.—Travel, subsistence, tuition, or other expenses of members of 4-H Clubs, farm bureaus, or other organizations or individuals in attending club camps or courses of instruction in schools or colleges, or for making tours of observation or purchasing livestock or other materials.

Travel expense of a non-extension faculty member to speak before a civic organization at the request of the county agent unless he is definitely substituting for an extension supervisor or specialist.

Wages.—Wages of dormitory help, kitchen help, campus guides, or monitors at 4-H Club and women's camps.

Extension Accounting

Pursuant to Executive Order No. 8512 of August 13, 1940, which prescribes requirements with respect to budgetary administration and financial reporting, and in accordance with Regulation

No. 1, dated June 28, 1941, relating to apportionments and reports of status on appropriations, the following revised procedure on extension accounting, accounting by projects, classification of objects of expenditures, and classification of items of expenditure for cooperative extension funds is presented for the information and guidance of the State extension services.

Effective July 1, 1942, this classification will replace the procedure now in effect for reporting expenditures of funds of Federal origin or offset thereto.

GENERAL

Accounts and vouchers for all Federal and State funds used in cooperative extension work under the Smith-Lever Act and subsequent acts should be kept at the college in each State. Records of expenditures from both Federal and other funds that are included in the account for any Federal fiscal year should be confined to and include all expenditures actually made in the maintenance of the extension service during that year. Separate accounts for expenditures of the Federal Smith-Lever (including Bankhead-Jones), Bankhead-Flannagan, Capper-Ketcham, Additional Cooperative, and funds from within the State used to offset Federal funds including Clarke-McNary and Norris-Doxey funds, should be kept in accordance with the provisions of the financial schedules prescribed by the United States Department of Agriculture and should be supported by vouchers approved by the State director of extension or someone designated by the director.

Cancellations and repayments.—In accordance with the Comptroller General's decision of February 13, 1936, to effect a complete accounting for Federal extension funds, cancellations and repayments of disbursements and other infrequent debit and credit transactions involving Federal funds should be accounted for and shown in full in the Federal extension accounts of the college. Repayment should always be made to the project from which the original expenditure was made.

Canceled checks.—Canceled checks showing receipt of payment from cooperative extension funds for all salaries and bills should be available for review by authorized Federal officials upon request.

Limitations on offset funds.—From whatever source derived, funds used to offset Federal funds are subject to the same limitations with regard to the character of the expenditures as are the Federal funds, except that the salary limitations placed by the Congress of the United States on Federal Capper-Ketcham funds and the limitations regarding printing and distribution of publications do not apply to funds that are used to offset such Federal funds.

Offset funds.—The college extension accounts should show each year the expenditures for all cooperative extension funds whether of Federal, State, college, county, or other origin. Vouchers covering expenditures of State funds used as offset should be stamped "State Offset Funds." Likewise, vouchers covering expenditures of county or farmers' organization funds should be stamped "County Offset Funds" or "Farmers' Organization Offset Funds."

All county and farm organization vouchers offered as offset to Federal extension funds should be entered in the same manner as State offset funds are entered upon the ledger or account cards of the State college offering such vouchers. Such county vouchers should bear the signature of the county extension agents or other persons who received the money and also the approval of the proper county or farm organization official. Where salary only is involved, it is suggested that at the end of the year one summary voucher be obtained from each county showing total salary received by each county extension agent or other employee during the fiscal year, certification of the county officer that payment was made, and signature of each employee that payment was received.

Vouchers for expenditures from funds used as offset to Federal funds contributed by counties, local organizations, or individuals should be approved by the State extension director as well as being signed by the payee. The county treasurer or other local officer should file with the State extension director the certificate of payment with original vouchers or certified copies, to be kept on file at the college.

Salaries and wages.—A separate pay-roll or individual voucher should cover the period for which salary or wages are paid to each individual, the annual rate, general description of duties (grade or title), and should contain the endorsement of the State extension director.

All employees paid from cooperative extension funds should give their time wholly to extension work, or, if part-time employees, they should give to the extension service sufficient time to justify the amount of extension funds being contributed to their salaries.

The contribution from cooperative extension funds toward the salary of the head of a college department can only be justified if the annual plan of work and the monthly and annual reports, or trip requests on file, show definitely to what extent such heads of departments actually took part in field extension work and what proportion of their time is actually given to all phases of extension work.

State farm forestry offset.—Under section 5 of the Clarke-McNary Act approved June 7, 1924, and under the Norris-Doxey Act approved May 18, 1937, Federal farm-forestry funds allocated to the States to cover expenditures for farm-forestry extension work, are paid direct to extension foresters as salary. Funds used as offset to the Clarke-McNary and Norris-Doxey Acts may be accounted for in the same column, and the heading "Farm Forestry Offset" used. Likewise, vouchers offered as offset should be stamped "Farm Forestry Offset."

Supplies and miscellaneous expenses.—Vouchers covering the purchase of miscellaneous supplies should indicate when the goods were received and the date of payment, and should bear the signature of the payee. A detailed invoice should be attached as a sub-voucher. Expenditures for supplies used in connection with demonstrations should be kept to a reasonable minimum and when possible should be furnished by the farm family most benefited or by the local group attending such demonstrations.

Travel expenses.—Vouchers for travel of extension employees should give dates and hours of departure from and to headquarters for each trip and show an itemized account of all railroad, automobile, bus, and street-car expenses, payments for subsistence, and miscellaneous items for which the traveler was reimbursed. The voucher should give reference to the authorization to travel and contain the personal signature of the individual paid and the endorsement of the State extension director. There should be vouchers showing the purchase of mileage books and subvouchers showing how and when the mileage was used. Expenses for supplies and other material should not be included in travel accounts unless such expenses are incident to travel. A per diem allowance may be paid in lieu of actual expenses.

Expenditures from cooperative extension funds for travel of heads of college departments should be allowed only when such travel is in furtherance of an approved project and when the request that each trip be made originated in the State extension office. A copy of the authorization should be attached to the voucher.

Statements of purpose of trips should be specific. For example, for a poultry specialist to say that he traveled to carry on "poultry extension work" is inadequate. For the convenience of all who review expense accounts, he should indicate in capital letters to facilitate rapid review the phase of project or nature of work done at each stop, such as "CONDUCTING LEADER-TRAINING MEETINGS," "CHECKING RECORDS WITH POULTRY FLOCK COOPERATORS," or "DISTRICT MEETING FOR TRAINING COUNTY AGRICULTURAL AGENTS." Likewise, the phrase "veterinary extension work" when used by the extension veterinarian has almost no value as a statement of purpose. The statement might read, "CONDUCTING SERIES OF MEETINGS ON BOT CONTROL."

Vouchers.—The classification of objects of expenditure for cooperative extension funds in accordance with the 10 major classes prescribed by the United States Department of Agriculture should be indicated on all vouchers or accompanying jackets.

Each voucher should cover an expenditure for the fiscal year involved, and bear in a conspicuous way the fund to which it is charged, the approved project concerned, classification of the expenditure as required by the regulations, specific purpose of field trips or expenditure, invoices of purchases with original vouchers when possible, approval of the State extension director, and evidence of payment. Bills for materials, when the purpose is not obvious, should show the purpose of the expenditure. Split vouchers should be avoided as much as possible.

ACCOUNTING BY PROJECTS

A separate project account should be kept for each approved project under each fund from which salaries, travel, or miscellaneous expenses are paid.

All salary and expenses of an extension worker *regularly* carrying on work under an approved project are chargeable to that project and not to some other project to which he might be tem-

porarily assigned. For example, if the extension horticulturist assisted the extension nutritionist with a series of nutrition and garden meetings, his salary and expenses during that period should be charged to the horticulture project and not to nutrition.

Administration project.—Expenditures reported under “administration” should include the salaries and expenses of the State extension director, associate and assistant directors, and other persons employed in the central office incident to the administration of the extension program. However, the salaries and expenses of State leaders, State agents, and district agents of special lines of work and the clerical force exclusively employed in such work should be charged to the particular line of supervisory work in which they are engaged and not to administration. Only the costs of such supplies, equipment, and clerical help actually needed in administering cooperative extension work should be charged to the administration project. Otherwise, the administrative or overhead costs would be unreasonably high.

Extension information and publications project.—Expenditures under the “extension information and publications project” should include the cost of preparing, editing, printing, and distributing all matter containing information on agriculture and home economics intended for extension purposes.

It is suggested that the accounts covering expenditures under this project be kept under (a) “Extension Information” and (b) “Printing and Distribution of Publications.”

The accounts, however, should be kept in such a way as to show clearly just how much is spent for printing and distribution of publications, for which the Congress of the United States has provided that not more than five (5) percent of Federal Smith-Lever, Bankhead-Jones, Bankhead-Flannagan, Capper-Ketcham, and Additional Cooperative funds, shall be used.

Expenditures under the five (5) percent limitation include the cost of printing and purchasing extension bulletins, circulars, and reports for general distribution, the envelopes in which they are mailed, and the salary and other expenses in connection with mailing and distributing such publications. Any expenses for envelopes and supplies used in mailing such publications should be charged to printing and distribution of publications under the classification heading, “Supplies and Materials (08).” Likewise, the salary should be charged to “Salaries (0151).” Publications purchased, in lieu of printing, for distribution to the public, should be charged to printing and distribution of publications and classified as “Printing and Binding (061).” Reference bulletins, purchased for use by the extension service staff, are chargeable to “Supplies and materials (08)” under extension information, or under the particular project concerned.

The printing of any material, usually known as small printing, not chargeable to extension information or printing and distribution of publications, should be charged to the project that is benefited.

County agent work.—The expenditures under this project should include all salaries and expenses of county agricultural agents, assistant county agents, and their supervisors, together with the

expenditures for the services of stenographic and clerical workers serving this project.

County home demonstration work.—The expenditures under this project should include all salaries and expenses of county home demonstration agents, assistant agents, and their supervisors, together with the expenditures for the services of stenographic and clerical workers serving this project.

4-H Club work.—The expenditures for this project should include the salaries and expenses of State leaders or agents connected with 4-H Club work, and of county club agents in those States that employ such workers, together with expenditures for the services of stenographic and clerical workers serving this project.

If boys' club work is carried on through a separate State leader and district and county club agents, there should be a separate account covering the salaries and expenses of such agents. Likewise, if girls' club work is carried on through a separate State leader and district and county club agents, there should also be a separate account covering the salaries and expenses of such agents.

Extension agronomy.—The expenditures under this project include the salaries and expenses of State subject-matter specialists in agronomy together with the services of stenographic and clerical workers serving this project.

Other projects.—Separate projects and accounts should be set up for each line of extension work requiring at least half of the time of one extension specialist or agent.

CLASSIFICATION OF EXTENSION ACCOUNTS

The new extension classification system is based upon the nature of the services, articles, or other items involved, as distinguished from the purposes for which such obligations are incurred. Each major object class has been divided into the necessary detailed classes so that such classes are subsidiary to and conform in total with the prescribed major classes.

The scheme for classification of extension service accounts by items of expenditure provides for ten (10) ledger or account classes with numerical symbols as follows:

01.—Personal services (salaries):

- 011 —Director and assistant director.
- 012 —State and district supervising agents.
- 013 —Subject-matter specialists or agents.
- 014 —County extension agents.
- 0151—Assistant to director, executive assistant, administrative assistant, secretary of extension, financial secretary, skilled worker, stenographers and clerks (college).
- 0152—Stenographers and clerks (county).
- 016 —Janitors, laborers.

This classification includes all salaries and wages of regular extension service employees and special workers who are employed on an appointment basis.

To obtain more uniformity and make the accounts comparable when reviewed or tabulated, classify such items as the services of a janitor or laborer as "labor (016)."

The services of clerks, stenographers, typists, mimeograph operators, and student clerks, whether of a permanent or temporary nature, should be classified as "clerical and nonscientific salaries (0151)" if employment is at the college, and "(0152)" if employment is in the counties.

02.—Travel:

021—Director and assistant director.

022—State and district supervising agents.

023—Subject-matter specialists or agents.

024—County extension agents.

025—Nonscientific workers, such as administrative assistants and clerks.

This classification includes transportation of persons (railroad, airplane, and bus fare), mileage allowance for use of personally owned automobiles of extension workers, storage of such cars while in official travel status, streetcar and taxi fares, meals and lodging, whether on the basis of a reimbursement for actual expenses or on a per diem allowance in lieu of subsistence, and other expenses incident to travel such as baggage transfer, checking of personal baggage, telephone and telegraph charges, as authorized by travel regulations.

03.—Transportation of things:

This classification includes charges for transportation of things paid or to be paid directly by the State extension service and not by the vendor, such as freight, express, parcel post, drayage and other local transportation.

04.—Communication service:

This classification includes the transmission of messages from place to place, such as telegrams, telephone tolls, rent or service charge for telephone instrument, radio leased-wire service, and postage.

Charges for telephone and telegraph service may be distributed over four (4) to six (6) major projects without making small charges to all extension projects for which expense was actually incurred.

It will be acceptable to the Federal Extension Service to classify as "(04)" the cost of stamps used for sending parcel-post packages, if such a classification will facilitate the keeping of the records of such expenditures.

05.—Rents and utility services:

051—Heat, light, power, water, gas, electricity.

052—Rent: Office quarters; typewriters; adding machines; post-office box; and motion-picture films.

This classification includes charges for rents, as well as for heat, light, power, gas, electricity, and other utility services exclusive of transportation and communication services.

The subclass (051) is for contractual services for keeping the buildings heated or provided with light, power, water, or electricity. Expenditures for this purpose by the college, if charged against cooperative extension funds, should be fair and just in accordance with the amount of service rendered.

The subclass (052) includes the rental of typewriters, adding machines, calculating machines, comptometers, International business machines, rent of buildings off the college campus or in counties for extension workers when no free space is available.

06.—Printing and binding:

061—Printing of extension publications to which the five (5) percent limitation applies.

This classification (06) includes all contractual services for the printing of extension service bulletins, circulars, pamphlets, documents, and other printed publications.

The subclass (061) includes the contractual services for printing, engraving, lithographing, photographing, and duplicating incurred in issuing printed or multilithed publications on extension work.

Regular extension bulletins and circulars containing permanent information, multilithed in lieu of being printed, or bulletins and circulars actually printed on the campus, should be classified as "printing and binding (061)." The contractual service includes the cost of paper, cuts, halftones, etchings, plates, composition, correction of proof, and labor in connection with printing, folding, and stapling. This means that bulletins and circulars, either printed or multilithed on the campus, should be treated as printing jobs, the same as if the job had been done by a commercial printer.

If any State follows the plan of issuing a series of mimeographed circulars with an appropriate cover, giving a serial number and date to each circular, the cost of such items should be classified as "printing and binding (061)," under the publications project.

Bulletins purchased in lieu of printing should be classified as "printing and binding (061)." When only a small number of bulletins are purchased from other States for reference purposes or for distribution to State and county extension workers and local leaders, such expenditures should be classified as "supplies and materials (08)."

07.—Other contractual services:

071—Repairs, alterations to and replacement of parts of equipment, including maintenance, such as automobiles, trucks, typewriters, mimeograph machines, and adding machines, and storage and care of State- and county-owned cars at headquarters.

072—Miscellaneous services, such as honorariums, laundry, advertising notices, and insurance for State- and county-owned automobiles, trucks, and equipment.

This classification includes all contractual services not otherwise classified.

The subclass (071) is treated as a collective classification symbol for convenience in recording items of expenditure. Those States that maintain a fleet of official extension cars on a contract basis with a group of local garages or with the university campus garage will appreciate this convenience. When a statement is presented to the State extension service on the first of each month it usually contains such items as washing, greasing, repairing parts of car, replacement of tires, tubes, and batteries, and storage of car, as well as general charges for materials and labor—all of which services should be classified as (071) and charged to the proper project concerned.

If a State has only a small number of official cars and no contract for maintenance, materials, and labor, and if the work is done by a laborer employed by the extension service, and replacements and supplies are purchased directly by the State extension service, items such as tires, tubes, gasoline and oil, windshield wipers, batteries, and antifreeze should be classified as "supplies and material (08)." If any equipment, such as heater, radio, and defroster, was purchased as added equipment subsequent to the original purchase of the car, it should be classified as "equipment (09)" and charged to the project for which the original purchase of the car was made.

In accordance with Budget and Finance Circular No. 458, issued September 22, 1941, by the United States Department of Agriculture, gasoline and oil purchased for use in official passenger-carrying cars will in respect to Regulation No. 1 be classified as "supplies and materials (08)" rather than "travel (02)."

When gasoline and oil are purchased on credit, the oil company should be requested to record on the bill the number of the State extension car, name of the traveler, and project served, and to furnish a summary of charges by projects or cars. When such summaries are made by the oil companies it will facilitate the compilation of summaries by major projects.

The subclass (072) deals with special and miscellaneous expenses not provided for elsewhere.

08.—Supplies and materials:

This classification includes all commodities that are ordinarily consumed or expended within a comparatively short time, converted in the process of construction or manufacture, or form a minor part of equipment or fixed property. Items appearing in this classification are office supplies; fuels such as gas and oils used in cooking for demonstration purposes, groceries, clothing, and other supplies for demonstration purposes; cleaning and toilet supplies for the extension service building; and gasoline and oil for State- and county-owned extension cars.

General mimeograph and multigraph work except for publications, as done by the State extension service at headquarters, should also be included in this classification, as well as the printing of penalty post cards and envelopes and miscellaneous printed forms generally known as "small printing."

Small printing includes forms such as 4-H Club charters, record books for 4-H Club project work, 4-H Club secretary's record

books for keeping minutes of meetings, printed outline maps, printed letterheads, subject-matter record books, score cards and posters used as "attention gatherers." All record forms and service letters that contain instructions and timely information of a temporary nature should be classified as "supplies and materials (08)" and charged to the project for which the service was rendered.

The cost of making a cut for the making of newspaper mats for distribution to State daily and weekly newspapers should be classified as "supplies and materials (08)," and charged to the project for which the service was rendered, which would usually be "extension information."

(Suggestion: Small equipment, such as scissors, ring binders, paper punches, pencil sharpeners, and hand stapling machines, costing less than three dollars (\$3) may be classified as "supplies and materials (08)," especially if the State extension service does not keep an inventory of such articles).

09.—Equipment:

This classification includes equipment that is adapted to continuing use without appreciable impairment to its physical condition, and that may be expected to have an extended period of service. Items appearing in this classification are furniture and fixtures, mimeograph, multigraph, and multilith machines, calculating machines, dictaphones, addressographs, motion-picture machines, photographic and projection equipment, and State- and county-owned cars.

Purchase of books, and subscription to newspapers, magazines, and periodicals for extension service use, should also be included in this classification.

The purchase of small equipment, costing less than three dollars (\$3), may be classified as "supplies and materials (08)." (See Supplies and Materials.)

11.—Grants, subsidies, and contributions:

111 —Director and assistant director.

112 —State and district supervising agents.

113 —Subject-matter specialists or agents.

114 —County extension agents.

1151—Assistant to director, executive assistant, administrative assistant, secretary of extension, financial secretary, skilled worker, stenographers and clerks (college).

1152—Stenographers and clerks (county).

116 —Janitors, laborers.

This classification includes employer contributions set aside for retirement of employees from funds of Federal origin or offset thereto as prescribed in Public, No. 422, 76th Congress, chapter 38, Third Session (S. 1850), an act to aid the States and Territories in making provisions for the retirement of employees of the land-grant colleges, approved March 4, 1940.

The essential requirements for ascertaining that the provisions of this legislation are adhered to are, (1) a financial estimate of

the employer contributions planned to be paid from the Smith-Lever, Capper-Ketcham, Bankhead-Jones, Bankhead-Flannagan, and other Federal-grant extension funds in the annual budgets for extension work transmitted for approval before the beginning of each fiscal year; (2) properly approved vouchers and evidence showing that withdrawals or employer contributions from the Federal-grant funds have qualified as regular expenditures; and (3) a report made at the end of each fiscal year on forms prescribed by the Secretary of Agriculture. (See letter of October 23, 1940, by the Secretary of Agriculture.)

GENERAL INSTRUCTIONS

Usually the classification under which individual entries are to be made will be apparent, and no suggestion will be needed. The following list has been prepared to serve as a guide, and it will often suggest the classification for other items not enumerated.

Several of the classifications suggested are more or less arbitrary, and items to be classified might, with propriety, be placed under other headings. These suggestions will, however, insure greater uniformity and thus enable extension accounts to be more readily comparable when reviewed or tabulated for publication.

*Classification of Items of Expenditure From
Cooperative Extension Funds*

Item	Symbol	Item	Symbol
A			
Assistant State agents' or leaders'—		Blueprinting machine	09
Salaries	012	Boards, drawing	09
Travel	022	Bookcases	09
Adding machines	09	Bookshelves	09
Addressographs	09	Books—	
Advertising notices	072	Reference	09
Alidade, traverse plane table	09	Stenographic or memorandum	08
Amplifiers	09	Bowls, set	09
Architect's rod	09	Brief cases	09
Assorters	09	Broom closet	09
Automobile guides (reference)	09	Brushes	08
Automobiles and trucks—		Buildings, small, for demonstration or exhibit purposes	09
Purchase of	09	Bulbs, electric	08
Repairs, alterations, and replacement of parts..	071	Bulletin cases, single	08
Awnings, window	09	Bulletins—	
		Binding (reference)	09
		Extension Service	061
		Purchases in lieu of printing	061
		Small number purchased for staff distribution..	08
		Bunting for exhibits	08
B			
Barometers	09	C	
Baskets, wood, metal, wire....	08	Cabinets: Filing, stationery, storage, towel	09
Bicycles	09	Calculating and computing machines	09
Billing machine	09	Calendars	08
Binding—		Camera lenses	09
Devices, account books....	09		
Reports in volume form (reference)	09		
Blackboards	09		
Blasting machine	09		
Blotters	08		

Item	Symbol	Item	Symbol
Cameras and cases	09	D	
Canning sealers	09	Dater, hand	09
Cans, tin	08	Dehorner	09
Canners' vacuum test gage...	09	Delineascope	09
Carafe set	09	Desk—	
Carbon paper	08	Distributors	09
Caponizing sets	09	Glass, plate	09
Cases: Card-index, transfer, and other	09	Lamps	09
Chairs, office	09	Organizers	08
Charters, 4-H Club	08	Pads	08
Chart—		Sets, pen	09
Rack	09	Desks	09
Stand, steel	09	Developers, photographic	08
Charts	08	Dictaphones, shaver and transcriber	09
Check protector	09	Dictionary, book and stand....	09
Cheesecloth	08	Director's and assistant di- rector's—	
Chickens, dressed for demon- strations	08	Salaries	011
Chopper: Nut, meat	09	Travel	021
Circulars, extension	061	Retirement fund contri- butions	111
Clerks and stenographers, salaries:		Display case, swinging leaf..	09
College	0151	Dissecting set	09
County	0152	Drayage and other local transportation	03
Clerical help, retirement fund contribution:		Drawing boards	09
College	1151	Dress forms	09
County	1152	Dynamometer	09
Clip cups	08	E	
Clippings, press service	08	Ear notcher	09
Clips	08	Easel	09
Clocks	09	Egg—	
Cloth for garment demon- stration	08	Grader	09
Club—		Separator	09
Record books (project work)	08	Electric power service	051
Secretary's record book for keeping minutes....	08	Electrical supplies	08
Coat tree	09	Enlargements: Maps and pictures	08
Copyholders	09	Envelope moisteners, sealers..	09
Colorimeter	09	Envelopes	08
Compasses	09	Eradicators, ink	08
Computing machines	09	Erasers, typewriter, steel and art-gum	08
Cookers, pressure	09	Evaporators, home	09
Cooking utensils	09	Exposure meter	09
Costumers	09	Express	03
Cots	09	Extension editor's—	
County extension agent—		Salary	013
Salaries	014	Travel	023
Travel	024	Retirement fund contri- bution	113
Retirement fund contri- bution	114	Extinguishers, fire	09
Crayons	08	F	
Curtains for demonstration purposes	09	Fans, electric	09
Cuspidors	09	Figures, steel	08
Cuts, halftones, etchings for illustrating publications ...	061	Films and plate (photo- graphic), developing, sup- plies	08
Cylinders, wax for dicta- phone use	08	Files: Steel, wooden, trans- fer, sectional work files ...	09

Item	Symbol	Item	Symbol
Food models, wax	09	J	
Flashlights	09	Janitor—	
Flood lights, outdoor, and attachments	09	Salary, wages	016
Folding machines	09	Retirement fund contri- bution	116
Fountains, drinking (port- able)	09	Jars, glass	08
Frames, exhibit	09	K	
Freight	03	Keys	08
Fuels including fuel oils	08	Kitchen equipment for dem- onstration purposes	09
Fumigators	09	Kodascope	09
G		L	
Galvanometer	09	Labels	08
Gas service	051	Labor, manual, wages	016
Gasoline and oil for State- and county-owned cars	08	Lamps, desk	09
Glasses, magnifying	09	Lantern slides	08
Glue	08	Laundry	072
Graphoscope	09	Lenses, cameras, and micro- scopes	09
Groceries for demonstration..	08	Lense holders	09
Guides—		Letterheads	08
File	08	Letter openers	08
Letter	08	Letters, steel	08
Gummed—		Lettering sets	09
Labels	08	Leveling rods and targets ...	09
Tape machine	09	Lifters, can	08
Guns, insect-powder	09	Light meter	09
H		Lights, electric service	051
Halftones, etchings, cuts for illustrating publications	061	Lin-a-time machine	09
Hand loppers, forestry	09	Log rule, Doyle	09
Hat blocker and stretcher ...	09	Lockers, clothing, supplies ...	09
Heat service	051	Locks	09
Heaters, gas, oil, electric ...	09	Loom, hand	09
Herediscopes	09	Lumber for demonstration exhibits, movable shelving, boxes	08
Hitches, trailer	09	M	
Hive tools, set	09	Magazine subscriptions	09
Home evaporators	09	Magnifiers	09
Honorariums	072	Mailing tubes	08
Household equipment for demonstration purposes ...	09	Map enlargements	08
Humidor	09	Maps:	
Hydrometers	09	Printed outline	08
I		Reference	09
Ice	08	Mats for newspapers, used in lieu of cuts	08
Index cards	08	Medicines, first aid	08
Ink: Eradicator	08	Membership fees in lieu of subscription (reference proceedings)	09
Mimeographing, print- ing, writing	08	Memorandum pads, scratch pads	08
Inkstands	08	Micrometers	09
Interphone, equipment	09	Microphone and stand	09
Insect—		Microscopes	09
Boxes and cases for ex- hibits	09	Mimeograph—	
Powder guns	09	Stands and motors at- tached	09
Instruments, drawing, set ...	09	Supplies	08
Insurance, automobile, truck, equipment	072		
Ironing boards	09		
Irons, Patty	09		

Item	Symbol	Item	Symbol
Mimeoscope	09	Posters	08
Mirrors	09	Posting machine	09
Mixmaster	09	Projectors, photographic	09
Mition-picture films, copies....	09	Projectoscope	09
Multigraph machine	09	Protectograph	09
Multistamp	09	Public-address system	09
N			
Negatives and copies		Punches, paper, single or multiple	09
Neostyles	09	Prestone and other anti-freeze supplies	08
News racks	09	R	
Newspaper subscriptions	09	Rack, exhibit	09
Nonscientific workers, travel..	025	Radio, equipment	09
Numbering machines	09	Railroad guides, reference ...	09
O			
Office equipment (repairs, alterations, maintenance and replacements)	071	Record books	08
Oil for lubrication of office machines	08	Records, phonograph	08
P			
Pads for typewriters, shock absorber	08	Reflectors	09
Paints	08	Rent: Buildings, office space, typewriters, calculating machines, comptometers, motion-picture films	052
Pantograph	09	Ribbons, typewriter, adding machine, stenotype	08
Paper—		Rubber—	
Cutting machine	09	Bands	08
Letterheads, computing, manifold, wrapping ...	08	Stamps	08
Tracing and blueprinting	08	Rulers, wooden, steel	08
Parcel post	03	Rugs	09
Partitions, movable	09	Rules, slide, polyphase	09
Paste	08	S	
Pedometer	09	Safes, steel	09
Pen—		Scales, platform, postal, spring, steelyards	09
Points	08	Scissors	09
Trays for pens, pencils, clips	08	Score cards	08
Pencil sharpener	09	Screens, window, folding, projector	09
Pencils and pencil trays	08	Sealers, canning, envelope ...	09
Penholders	08	Seed cleaner	09
Pens, fountain	09	Settees, office	09
Perforator	09	Sewing case	09
Periodicals, reference	09	Sewing machine	09
Photographic supplies (films, plates, developers) ..	08	Shades, window, venetian blinds	09
Phonographs	09	Sharpener, pencil, instrument	09
Picture—		Shearers	09
Enlargements	08	Shelving, portable (steel or wooden)	09
Films, and prints developed	08	Shipping tags and tabs	08
Pins	08	Shredders, set	09
Placards	08	Shock absorbers, typewriter..	08
Planimeter	09	Signs (muslin, cardboard) ..	08
Plate glass, desk or table ...	09	Smoking stands, smokodor, humidor	09
Plates, photographic	08	Soap dispensers	09
Postage, meter	04	Soil tester	09
Postage, stamp	04	Stamp pads	08
Post-office box rent	052	Stands: Typewriter or other equipment	09
Postal guides	09	Stapling machines: Power-driven, hand	09

Item	Symbol	Item	Symbol
State and district supervising agents—		Telegraph messages	04
Salaries	012	Telephone: Toll charges, leased wire for radio, rent of instrument	04
Travel	022	Thermometers, heat, cooking, fever	09
Retirement fund contribution	112	Thumbtacks	08
Station wagon	09	Toll charges, telephone	04
Steel tape, measuring	09	Towels	08
Stencils	08	Trailer, auto	09
Stenographers and clerks—		Transcriptions, radio	08
College	0151	Trays, office	09
County	0152	Trimmer, print	09
Stereopticons	09	Tripods, camera, level, transit	09
Stools, kitchen and office	09	Trucks, automobile, hand	09
Stop watch	09	Twine	08
Stoves: Gasoline, coal, oil, wood	09	Type, multigraph	08
Subject-matter specialists or agents:		Typewriters	09
Salaries	013		
Travel	023	V	
Retirement fund contribution	113	Vacuum—	
Subscriptions, newspapers, magazines (reference)	09	Cleaners	09
Suitcases for carrying demonstration material	09	Sealers for fruit jars	09
		Venetian blinds	09
		Voltmeter	09
T		W	
Table plate glass	09	Wardrobes and costumers	09
Tables: Office, assembling, rotary	09	Water service	051
Shipping	08	Window—	
Tags, shipping	08	Cooling box	09
Tape, gummed, cloth or transparent	08	Ventilator	09
		Washer	09

Free Mailing Privilege for State Extension Directors

Provision of the act of June 30, 1914, making appropriations for the United States Department of Agriculture for the year ended June 30, 1915

All correspondence, bulletins, and reports for the furtherance of the purposes of the act approved May eighth, nineteen hundred and fourteen, entitled "An act to provide for cooperative agricultural extension work between the agricultural colleges in the several States receiving the benefits of an act of Congress approved July second, eighteen hundred and sixty-two, and the acts supplementary thereto, and the United States Department of Agriculture," may be transmitted in the mails of the United States free of charge for postage, under such regulations as the Postmaster General, from time to time, may prescribe, by such college officer or other person connected with the extension department of such college as the Secretary of Agriculture may designate to the Postmaster General (38 Stat. L. 415, 438).

In a letter to the Secretary of Agriculture, dated April 28, 1915, the Postmaster General ruled that the above proviso "is regarded as permanent legislation."

REGULATIONS AND RULINGS OF THE POST OFFICE DEPARTMENT

The Postal Laws and Regulations, edition of 1924, contains the following section:

621. All correspondence, bulletins, and reports for the furtherance of the purposes of sections 341 to 348 of Title 7 (Agriculture), may be transmitted in the mails of the United States free of charge for postage, under such

regulations as the Postmaster General from time to time may prescribe, by such college officer or other person connected with the extension department of such college as the Secretary of Agriculture may designate to the Postmaster General.

2. * * * there may be inaugurated in connection with the college or colleges in each State receiving the benefits of the foregoing provisions of this chapter, agricultural extension work which shall be carried on in cooperation with the United States Department of Agriculture. * * * Cooperative agricultural extension work shall consist of the giving of instruction and practical demonstrations in agriculture and home economics to persons not attending or resident in said colleges in the several communities, and imparting to such persons information on said subjects through field demonstrations, publications, and otherwise * * *.

3. Upon designation to the Postmaster General by the Secretary of Agriculture of a college officer or other person connected with the extension department of a State agricultural college receiving the benefits of the act of July 2, 1862 (7 U. S. C., ch. 13), and the acts supplementary thereto, by whom the correspondence, bulletins, and reports mentioned in paragraph 1 of this section are to be transmitted, the Third Assistant Postmaster General, Division of Classification shall authorize the postmaster at the post office where the extension department of such college is located to accept from the officer or person so designated such correspondence, bulletins, and reports for free transmission in the mails.

4. In the upper left corner of the envelope or wrapper containing such correspondence, bulletins, or reports shall be printed over the words "Free—Cooperative Agricultural Extension Work—Acts of May 8 and June 30, 1914," the name of the agricultural college and the name of the post office at which the matter is to be accepted free, followed by the name and title of the college officer or person designated to transmit such matter, and in the upper right corner the words "Penalty for private use to avoid payment of postage, \$300." The designated college officer or person shall not furnish such envelopes for use as return envelopes by individuals or concerns from whom replies are requested.

5. Only such correspondence, bulletins, and reports as are for the furtherance of the purposes of the act of May 8, 1914, set forth in paragraph 2 of this section, and are mailed at the authorized post office by the college officer or other person duly designated may be transmitted free under the provisions of this section. All such correspondence, etc., to be entitled to free transmission, shall be conducted under the name of such designated college officer or person. Correspondence with autograph signature may be mailed sealed, but all other matter shall be presented unsealed.

6. When in doubt as to whether any particular matter presented for mailing under the provisions of this section is entitled to be transmitted free, the postmaster shall submit a sample to the Third Assistant Postmaster General, Division of Classification, and pending decision may dispatch the matter if the sender makes a deposit to cover the postage at the proper rate. The deposit shall be refunded if the matter is held to be entitled to free transmission.

USE OF THE PENALTY PRIVILEGE BY COOPERATIVE EXTENSION EMPLOYEES

As promulgated by the Third Assistant Postmaster General, June 1, 1936

1. The law, embodied in section 615, Postal Laws and Regulations, restricts the use of penalty envelopes to "officers of the United States Government" solely for the purpose of transmitting in the mails free of postage "matters relating exclusively to the business of the Government of the United States." As employees of the United States Department of Agriculture, Extension Service, cooperative extension agents, such as county agents, county home demonstration agents, county club leaders or agents and the State leaders of such agents, farm management demonstrators, and farm forestry agents, are officers of the United States Government and are entitled to use penalty envelopes in sending matter in the mails free of postage in pursuance of their duties as employees of the Department of Agriculture.

2. The fundamental viewpoint to be considered is that such employees have the right to use penalty envelopes, cards, or labels only because they

are employees of the United States Department of Agriculture. They should exercise the penalty privilege only for matters arising in connection with those extension enterprises which are covered by the terms of their commissions from the Department of Agriculture. Such persons may not use penalty envelopes, cards, or labels to transmit free in the mails matters sent in behalf of the agencies or institutions (such as the State department or college of agriculture, farm bureau, etc.) with which the United States Department of Agriculture is cooperating and on which such agencies or institutions should properly pay postage.

3. All matter mailed free by cooperative extension employees should bear a heading which clearly indicates the participation of the United States Department of Agriculture in the work undertaken. The approved form for such headings as follows, and may be adapted to meet the needs of each State and county:

COOPERATIVE EXTENSION WORK
IN
AGRICULTURE AND HOME ECONOMICS
STATE OF (MASSACHUSETTS)

State Agricultural College,
U. S. Department of Agriculture
(Other State or county organization)
Cooperating

Extension Service,
County Agent Work
(Springfield, Mass.)

4. Section 615, Postal Laws and Regulations, prescribes the particular indicia which shall appear on penalty envelopes. Those furnished by the Department of Agriculture for use by its employees in cooperative extension work bear the following indicia:

U. S. Department of Agriculture
Extension Service
Washington, D. C.
Official Business.

Penalty for Private Use to Avoid
Payment of Postage, \$300.
PMGC

No other matter, such as an employee's local return card, etc., should be added, but the envelopes should be used as furnished by the Department of Agriculture.

5. Matter to be mailed free by agricultural extension employees should consist, in the main, of the giving of instructions and demonstrations in agriculture and home economics, imparting information in regard thereto, announcing meetings called by the employees for such purposes, and otherwise promoting cooperative extension work as a Federal project. This embraces matter such as the following:

- (a) Bulletins, pamphlets, etc., issued by the United States Department of Agriculture.
- (b) Official correspondence with the Department of Agriculture, leaders or directors within the State, supervising agents and other field employees of that Department engaged in similar work relating entirely to official business for which the sender received the Federal appointment.
- (c) Letters of instruction to farmers who are carrying on demonstrations.
- (d) Notices of meetings to be held in furtherance of cooperative extension work as a Federal project and of special demonstrations for the purpose of giving information to farmers or their families relative to demonstrations conducted under the supervision of the employees.
- (e) Advice to farmers and their families in answer to inquiries regarding some feature of agriculture or home economics promoted by the employee in his capacity as a Federal employee.
- (f) Bulletins, pamphlets, etc., issued by State agricultural colleges or experiment stations containing valuable information on agriculture and home economics which an employee desires to furnish to particular persons who have made requests for such information or with whom he is conducting some demonstration or special work, when accompanied with a letter of transmission signed by him with his official title.
- (g) Other matter strictly promoting cooperative extension work as a Federal enterprise.

6. Penalty envelopes should not be used in mailing any private matter whatever, and the entire contents of letters, circulars, etc., mailed free should relate exclusively to cooperative extension work in agriculture or home economics as a Federal project. Cooperative employees should not use penalty envelopes in conducting actual service work, such as:

- (a) Buying or selling products for individual farmers, dealers, shippers, etc., or groups of farmers, etc.
- (b) Recommending products of particular firms or individuals.
- (c) Sending for catalogs, price lists, seed, implements, etc., for farmers, etc.
- (d) General distribution of bulletins, circulars, or other printed matter of colleges or stations or other organizations.
- (e) Distributing commercial, religious, or political announcements or advertisements.
- (f) Soliciting membership or funds for the support of any organization or association.
- (g) Sending out notices of meetings of organizations of farmers or businessmen.
- (h) Sending out indiscriminate announcements of farmers' meetings.
- (i) Relieving organizations, institutions, or other agencies from paying postage on matter issued in the interest of such organizations, institutions, or other agencies and which is properly chargeable with postage.
- (j) Promoting any organization with functions other than the promotion of cooperative or departmental extension work in agriculture or home economics.
- (k) Mailing newspapers or periodicals or publications similar thereto.
- (l) Sending catalogs or announcements of State, county, or other fairs, or prize lists of such fairs or other prizes.
- (m) Mailing matter relating to any meeting, services, project, etc., in connection with which money is required to be paid.
- (n) Promoting any enterprise other than Federal cooperative extension work.

7. (a) Correspondence with autograph signature of an agricultural-extension employee may be mailed sealed, but all other matter must be left unsealed and should be mailed only at the post office designated for that purpose.

(b) Letters and circulars mailed free by cooperative extension employees should not be signed by any person except an authorized agent of the United States Department of Agriculture, who should affix, in addition to his name, his official title, indicating in what capacity he is an officer of the United States Government and thereby entitled to use the penalty privilege.

8. (a) Cooperative extension employees may not use penalty envelopes in promoting the interests of local, county, State, or national farm organizations, except those which are organized for the exclusive purpose of promoting cooperative or departmental extension work in agriculture or home economics.

(b) When circulars, letters, etc., which in fact relate to the business of the Government of the United States are to be mailed free by such employees, the salutation, contents, and complementary ending thereof should not be in such form as to indicate that the matter relates to the business of a private organization or agency.

(c) All matter mailed free should be prepared in such manner as clearly to indicate that the subject matter relates to an enterprise for the furtherance of which the employees received their commissions.

9. The provisions of section 621, Postal Laws and Regulations, in regard to the free mailing privilege accorded directors of the extension division of State agricultural colleges do not apply to county agents, home demonstration agents, or other agricultural extension employees of the United States Department of Agriculture. This also applies to section 622, Postal Laws and Regulations, pertaining to the free mailing privilege of directors of agricultural experiment stations.

10. Correspondents of an informational character preliminary to the establishment of local organizations such as livestock, wool, and other marketing associations, etc., designed to promote cooperative agricultural extension work in agriculture and home economics may be mailed free, but when such an association begins to function, its activities should then be handled by its own officers, and correspondence in regard thereto is no longer entitled to be mailed free but should be sent under postage. In other wards, cooperative extension employees may use penalty envelopes for mailing matter free in order to show the farmers how to organize, but it is not their function to act as business agents of the farmers or as agents of cooperative marketing or other organizations.

11. (a) Cooperative extension employees are not entitled to send out circulars of inquiry in penalty envelopes unless they are instructed to do so by the director of cooperative extension work in their State, and penalty envelopes, tags, or labels should never be furnished to farmers or others to be used in sending any commodity through the mails.

(b) A self-addressed penalty envelope or card bearing the reply address of the authorized employee of the United States Department of Agriculture who furnishes it may be sent out to farmers and other persons from whom official information is desired, provided such information is to be used strictly in furtherance of the work for which the employee received the

Federal appointment. Caution should be used in this respect for fear of the abuse of the privilege by uninstructed individuals.

12. In order to be mailable in penalty envelopes, material relating to boys' and girls' club work should bear the heading prescribed in paragraph 3 of this circular and be prepared in such manner as to emphasize primarily the demonstrational features of such work, and any mention of social activities, such as picnics, parades, baseball games, hay rides, etc., must be merely incidental thereto. It should be made clear that the purpose of such social activities is to reinforce the demonstrations being conducted.

13. Penalty envelopes may not be used to send in the mails a publication similar to a newspaper or other periodical within the commonly understood meaning of that term. Such material may be printed as newspapers and entered as second-class matter under the act of March 3, 1879, embodied in section 520 of the Postal Laws and Regulations, which extends the second-class mailing privilege to publications which have a "legitimate list of subscribers" and are not "designed primarily for advertising purposes, or for free circulation, or for circulation at nominal rates." Application for such entry should be made on Form 3501, which may be obtained from the postmaster.

14. The mere wording of circulars, letters, etc., does not determine their mailability free of postage. The purpose of the employees in sending the matter, the circumstances and conditions under which it is being sent, as well as the subject matter thereof, should be considered in determining what matter is entitled to be mailed free, and only such matter as relates to their work as employees of the United States Department of Agriculture should be so mailed. In order to avoid confusion and misunderstanding, and to eliminate the indiscriminate use of penalty envelopes, postmasters should submit specimens of all doubtful matter to the Third Assistant Postmaster General, Division of Classification, Washington, D. C., for examination and determination as to their mailability free under the penalty privilege.

For sale by the Superintendent of Documents, U. S. Government Printing Office
Washington 25, D. C. — Price 15 cents





